

SECTION C

GENERAL GOVERNMENT

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Assessor		Cost Center: CC1203		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,985,276	1,620,108	2,049,132	2,063,926	0.72%
Services and Supplies	352,905	144,257	574,489	552,444	-3.84%
Other Charges	78,027	50	0	50	0.00%
Transfers Out (Nonreciprocal)	2,938	642	20,397	18,816	-7.75%
Total Expenditures	2,419,146	1,765,057	2,644,018	2,635,236	-0.33%
Revenues					
Charges for Services	31,422	28,766	17,000	17,000	0.00%
Miscellaneous Revenues	6,951	7,976	5,500	5,500	0.00%
Total Revenues	38,373	36,742	22,500	22,500	0.00%
Unreimbursed Costs	2,380,773	1,728,315	2,621,518	2,612,736	-0.33%
Allocated Positions	17.50	0.00	17.50	17.50	0.00%

Budget detail can be found on page SC-1 of the Schedules Section.

Mission / Program Discussion

The mission of the Sutter County Assessor's Office is to accurately and equitably produce the annual property tax assessment roll for all county taxpayers. The department is committed to delivering courteous and professional public service while assisting the community in navigating the complexities of the property tax assessment process. Staff uphold the values of integrity, teamwork, and respect—both within the office and in collaboration with other County departments and the public.

Property tax values, established by the Assessor and guided by the State Board of Equalization (BOE), form the foundation for funding County services, cities, the State of California, schools, and local benefit districts. In addition to valuing property, the Assessor's Office supports the public and other agencies by providing property-related information, assisting with ownership research, responding to inquiries, addressing assessment concerns, and maintaining access to assessor maps and data.

The California housing market continues to face headwinds due to elevated mortgage rates, resulting in slower home sales. Data from January 2025 reflects a decline in sales activity as buyer demand has softened, even as listings increase. Despite these challenges, property values in Sutter County remain generally stable.

In response to these market conditions, the Assessor's Office is conducting a comprehensive review of property values throughout the county to ensure assessments remain accurate and fair. In accordance with Section 51 of the Revenue and Taxation Code (commonly known as "Prop 8"), the department continues its annual review of all properties under Prop 8 status. Although the

number of Prop 8 properties has decreased in recent years, public concern about market trends has led to an increase in review requests, despite the absence of broad declines in property values.

Proposition 19 has introduced additional responsibilities for the department, particularly in tracking, evaluating, and processing Base Year Value Transfer Claims. The office also manages an increasing volume of inquiries and requests from other counties related to Base Year Value transfers for former Sutter County residents.

Ongoing development, particularly in the Sutter Pointe subdivision, is expected to significantly impact property assessments and departmental workload. The creation of approximately 3,500 new parcels is anticipated to result in a substantial increase in new construction activity, property transfers, valuations, exemptions, and public inquiries. Increased coordination with developers and builders has already been observed, emphasizing the need for enhanced staffing. To manage these growing responsibilities effectively, the department plans to hire an additional Real Property Appraiser and fill a currently vacant part-time Clerical position.

As of the January 1st lien date, the real estate market remains stable despite slowing activity. Continued development in areas such as Sutter Pointe is expected to contribute new assessed value. Property values for single-family homes, commercial, and industrial properties have largely remained consistent. Given the stable market conditions and the 2% Annual Consumer Price Index (CPI) adjustment, the Assessor's Office projects a positive tax roll for FY 2025–26.

Accomplishments & Goals

FY 2024-25 Accomplishments

- Certified a timely 2024 Roll to the Auditor-Controller
- Continued to rewrite Office Policies and Procedures to reflect new processes that coincide with the new Property Tax System
- Continued to cross-train staff in our new Property Tax System for the processing of Homeowner's Exemptions, Disabled Veterans Exemptions, and the Split/Lot Line Process
- Hired and are currently training 3 new staff: an Assistant Assessor, Auditor-Appraiser, and Assessment Technician I due to the retirement of seasoned staff members

FY 2025-26 Goals

- Provide the certified roll to the Auditor's Office by June 30, 2026
- Continue to rewrite policies and procedures for the new property tax system
- Develop and implement systems that enhance the accuracy of property assessments, reducing errors and discrepancies
- Promote available exemptions and tax relief programs to ensure that eligible property owners take full advantage of these benefits

Major Budget Changes

Salaries & Benefits

- (\$81,989) Increase in Salary Savings to reflect the department's efforts to manage efficiencies gained through the new property tax system and the ongoing vacancy of the Chief Appraiser position, which will remain unfilled until a suitable candidate is identified

Recommended Budget

Total appropriations are recommended at \$2,635,236, a decrease of \$8,782 (-0.33%) over the FY 2024-25 Adopted Budget. The General Fund provides 99.1% of the financing for this cost center. Net County Cost is decreased by \$8,782 (-0.33%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

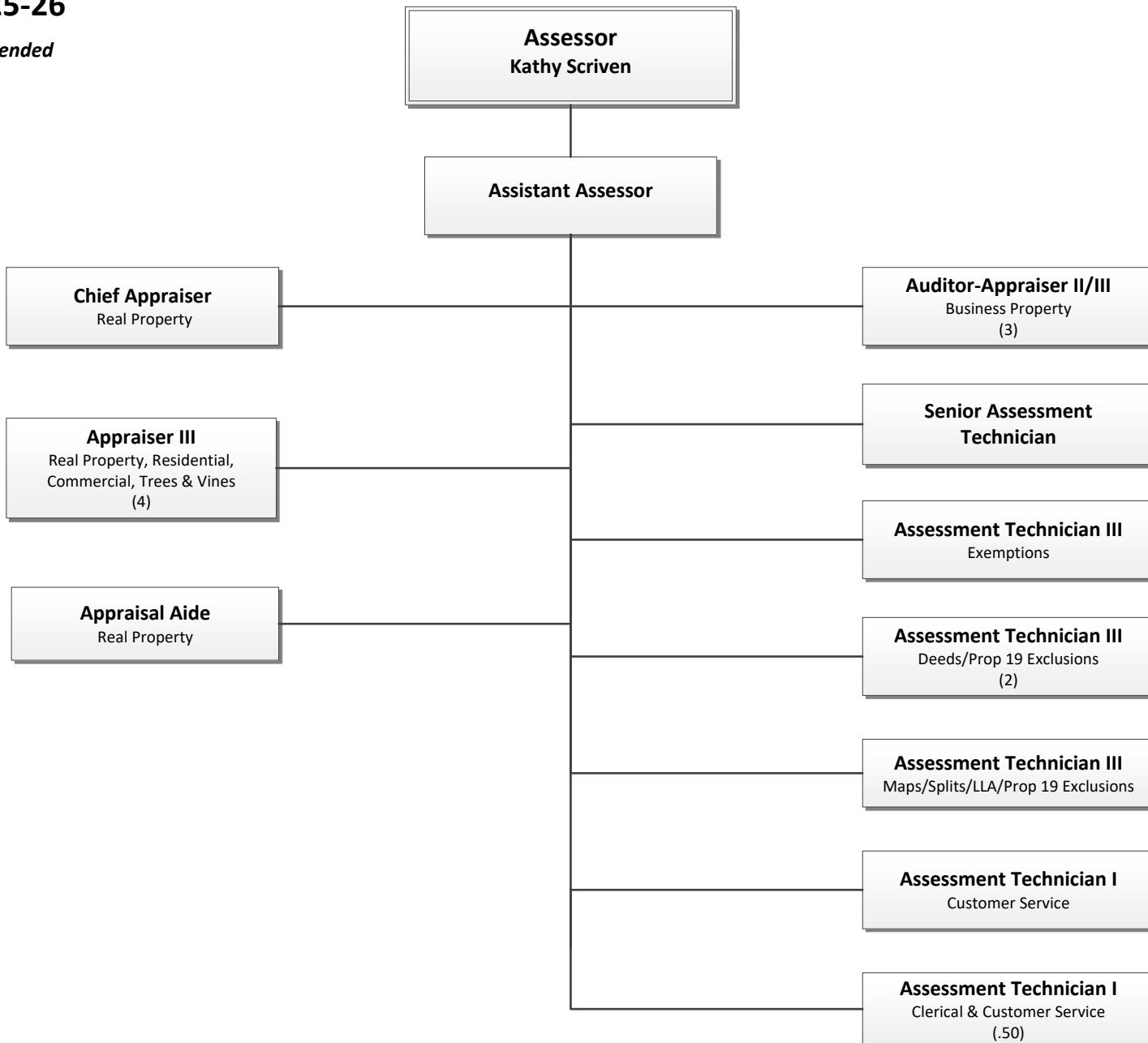
This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

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Assessor

FY 2025-26

Recommended



Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Auditor - Controller - ACO			Cost Center: CC1201	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	1,489,697	1,273,925	1,634,304	2,049,351	25.40%
Services and Supplies	229,632	89,208	506,798	285,173	-43.73%
Other Charges	28,484	0	0	0	0.00%
Transfers Out (Nonreciprocal)	14,527	501	28,783	28,460	-1.12%
Total Expenditures	1,762,340	1,363,634	2,169,885	2,362,984	8.90%
<u>Revenues</u>					
Intergovernmental Revenues	2,004	0	0	0	0.00%
Charges for Services	69,869	27,426	67,500	159,500	136.30%
Miscellaneous Revenues	9,435	7,447	47,469	8,000	-83.15%
Total Revenues	81,308	34,873	114,969	167,500	45.69%
Unreimbursed Costs	1,681,032	1,328,761	2,054,916	2,195,484	6.84%
Allocated Positions	13.90	0.00	13.90	15.90	14.39%

Budget detail can be found on page SC-4 of the Schedules Section.

Mission / Program Discussion

The mission of the Auditor-Controller's Office is to provide excellent fiscal and management services to and on behalf of the people of Sutter County and county government (constituents, Board of Supervisors, county departments, and other local governmental entities), as authorized by the laws of the State of California and ordinances of the County of Sutter.

The responsibility of the Auditor-Controller, an elected official, is specifically defined under Government Code Sections 26880 - 26886 and 26900 - 26922. Government Code Section 26881 mandates that "The county... auditor-controller shall be the chief accounting officer of the county. Upon order of the board of supervisors, the auditor or auditor-controller shall prescribe, and shall exercise general supervision, including the ability to review departmental and countywide internal controls, over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors and of all districts whose funds are kept in the county treasury."

The Auditor-Controller's office:

- Exercises and promotes strong fiscal stewardship over accounting, auditing, budgeting, and financial reporting activities
- Independently ensures objectivity, accuracy, and full disclosure of material information in all aspects of communicating financial and management information
- Provides management information, which leads to increased awareness of and improvements in economy, efficiency, and effectiveness of operations

The Auditor-Controller's Office includes the following divisions:

- **Accounts Payable** - Audit and process all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor-Controller accounting policies
- **Cost Plan** - Prepare the County's annual Cost Plan in compliance with 2 CFR Part 200 "Cost Principles for State and Local Governments," allowing the county to recover overhead charges from state and federal programs
- **General Ledger/Revenue Reporting** - Supervise the accounting procedures, the accounting system, and the chart of accounts and conform to generally accepted accounting principles
- **Payroll** - Perform Countywide biweekly payroll processing function. GC §28003
- **Property Tax** - Manage the County property tax apportionment system, accounting for various types of benefit assessments, special assessments and bonds, and manage the roll correction processes and procedures for the six property tax rolls
- **Internal Audit** - Using independent and professional accounting judgement, performs audits for the County and Special Districts in compliance with all applicable federal, state, and county rules, regulations and ordinances

Accomplishments & Goals

FY 2024-25 Accomplishments

- Led efforts to implement the Workday financial and payroll systems, providing support to ensure a successful go-live
- Continued to improve the County's capital asset policy and procedure documentation to clarify accounting treatment for capital assets developed in FY 2018-19, most recently for required lease accounting
- Continued Purchase Card (P-Card) program with General Services for County staff to procure business needs efficiently
- Continued to cross-train staff for full coverage of the office during absences due to illness and vacation and to improve morale by increasing the potential for advancement
- Provided ongoing training for financial personnel in other departments to enhance accounting skills and ensure consistent processes across the County, including mid-year reviews and year-end meetings with department heads
- Streamlined the journal entry process and other processes through digitization and automation
- Updated internal procedures for P-card verifications, customer accounts, accounts payable, payroll, and property tax administration

FY 2025-26 Goals

- Continue to facilitate Workday ERP financial user training for employees and special districts
- Continue to evaluate ways to increase efficiency with invoice processing by consolidating business processes and approvals while maintaining integrity of procedures and data
- Continue to implement changes to Workday payroll system to align with negotiated labor agreements and personnel laws
- Streamline accounting processes for compensated absences in accordance with GASB 101
- Continue to hold annual meetings with service departments to enhance Cost Plan knowledge and update procedures for developing rates and allocations, improving efficiency and reducing workload

- Continue to improve and create desk procedures for each area of the office to for cross training
- Continue improving and learning new automated business processes utilizing Workday ERP system
- Update cash handling and procedures manual
- Continue updating the policy and procedures to accommodate changes of utilizing new Workday ERP system

Major Budget Changes

Salaries & Benefits

- \$95,046 Increase due to addition of (1) FTE Accounting Technician - Payroll paid for by Health and Human Services
- \$200,000 Reduced assumption for Unallocated Salary Savings (shown as a negative expenditure) from FY 2024-25 to more closely align with projected savings from attrition

Service and Supplies

- (\$275,886) Decrease in ISF IT Services charges as provided by the IT Department
- \$35,000 Increase in Professional/Specialized Service for interim support in accounts payable

Charges for Services

- \$110,000 Increase in Interfund Revenue for Services Provided to offset the cost of the new position

Recommended Budget

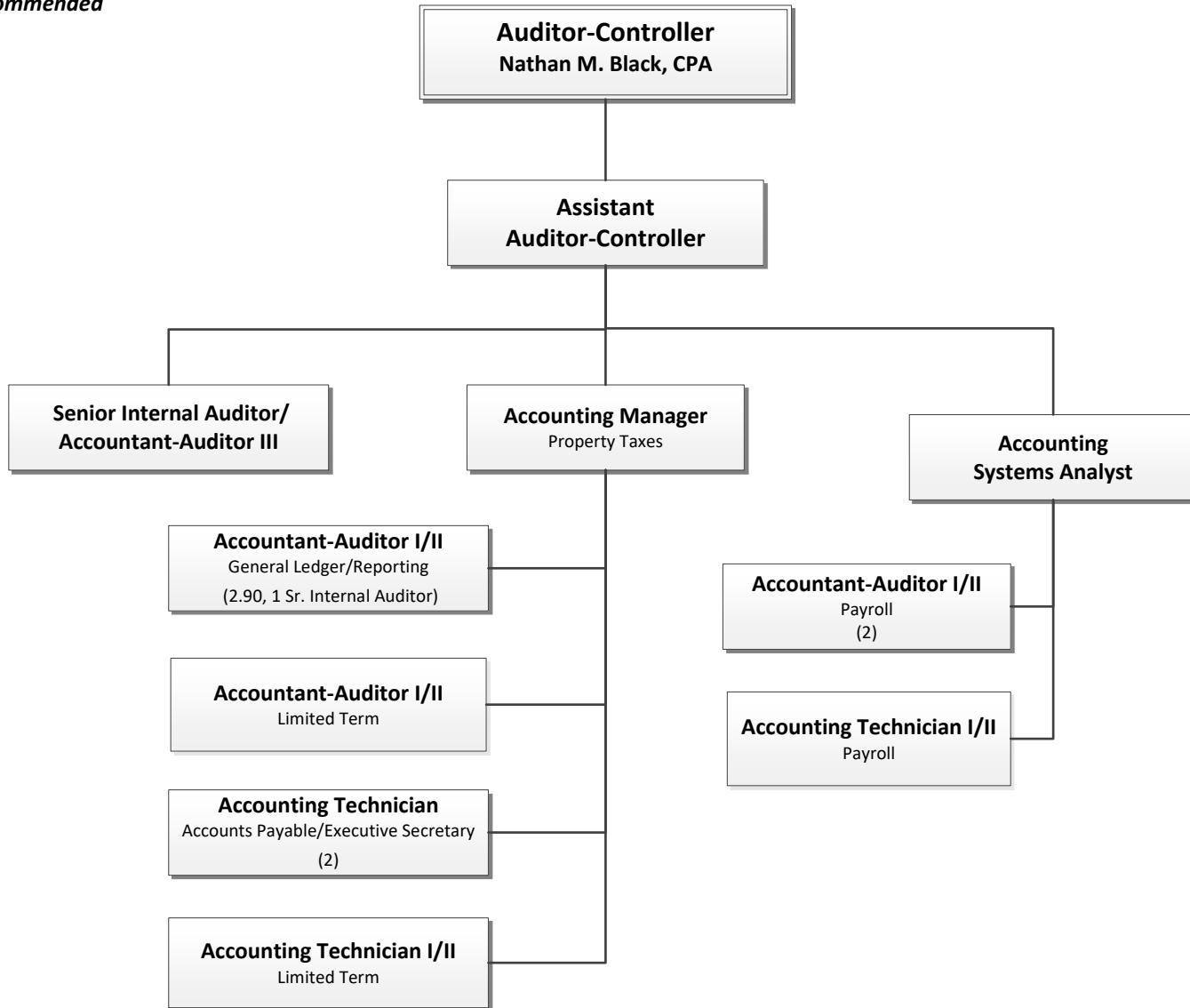
Total appropriations are recommended at \$2,362,984, an increase of \$193,099 (9.0%) over the FY 2024-25 Adopted Budget. The primary increase is due to an added position in payroll and the reduction in assumed salary savings. Net County Cost is \$2,195,484, an increase of \$140,568 (6.8%) over the FY 2024-25 Adopted Budget. The General Fund provides 92.9% of the financing for this cost center. As a support department, the Auditor-Controller's Office provides services to all County departments. A portion of the cost for this budget is recovered through Cost Plan revenue that is budgeted within the General Revenues cost center (CC1209).

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

Auditor-Controller FY 2025-26

Recommended



Board of Supervisors (CC1101)

Executive Summary					
Fund: FD0001 - General Fund Administration		Cost Center: CC1101			
Cost Center Name: Board Of Supervisors		2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
<u>Expenditures</u>					
Salaries and Employee Benefits		361,062	295,610	373,581	470,393
Services and Supplies		217,368	114,019	235,996	271,554
Other Charges		2,044	0	0	0
Transfers Out (Nonreciprocal)		10,278	209	15,743	15,581
Total Expenditures		590,752	409,838	625,320	757,528
Unreimbursed Costs		590,752	409,838	625,320	757,528
Allocated Positions		6.10	0.00	6.00	6.00
					21.14%
					0.00%

Budget detail can be found on page SC-7 of the Schedules Section.

Mission / Program Discussion

The Board of Supervisors is the governing and legislative body for Sutter County. As such, it provides policy direction for all branches of County government. The Board approves, pursuant to applicable Federal and State laws, the funding allocation for all County programs. This budget includes the five Supervisor positions and the costs necessary to support the Board's office. The budget is prepared by the County Administrator's Office.

In addition to receiving information and making decisions on hundreds of agenda items annually, members of the Board of Supervisors sit on a combined 40 committees dealing with issues ranging from regional transportation and flood protection to senior services and solid waste management.

Public safety remains a major focus for the Board of Supervisors. As a founding member of the Sutter Butte Flood Control Agency (SBFCA), two members of the Board of Supervisors sit on the Board of SBFCA, which has installed a slurry wall and strategic berms on the levees on the west bank of the Feather River to provide 200-year level flood protection for most of the basin that includes Live Oak and Yuba City, and is now focusing its attention on sections of the east bank of the Sutter Bypass levee to increase flood protection in the southern end of the basin.

The Board of Supervisors continues to focus efforts on economic development in both northern and southern Sutter County, including the upcoming 7,500-acre Sutter Pointe Specific Plan development located just north of the Sacramento International airport.

Board of Supervisors (CC1101)

Goals & Accomplishments

From July 1, 2024, through June 30, 2025, Supervisors will have acted on more than 500 agenda items. Among the many actions taken, below are a few highlights:

- Welcomed two new Supervisors (District 1 and District 5) to the Board in January 2025; Supervisors Boone and Stephens completed the New Supervisors Institute through the California State Association of Counties (CSAC)
- Actively participated in the CSAC Annual Meeting, CSAC Legislative Conference, Rural Counties Representatives of California (RCRC) annual meeting, and Sacramento Region Cap to Cap to advocate for Sutter County priorities at the state and federal level
- Approved the FY 2024-25 Annual Road Work Plan for \$13.1 million in road improvements during the fiscal year
- Appointed three new department heads: Assessor, Director of Library Services and Human Resources Director
- Scheduled the “Public Business from the Floor” speech contest for local high school students, encouraging youth to participate in their local government
- After careful consideration and respect for local sentiment, sent a letter of opposition to the federal Bureau of Geographic Names asking that the name of the Sutter Buttes not be changed
- Adopted a resolution authorizing a Revenue Sharing Agreement with the City of Yuba City for potential revenue from a November 2024 sales tax measure; while the measure was unsuccessful, this agreement demonstrates ongoing cooperation between the City and County to serve all residents of Sutter County
- Distributed the last \$3 million of the federal American Rescue Plan Act (ARPA) funds to benefit County Service Area – F and Public Safety operations
- Entered into an agreement with Pioneer Community Energy to implement Community Choice Aggregation in the unincorporated areas of Sutter County, allowing customers choice between electricity providers and cost savings
- Approved an updated Budget and Fiscal Management policy to reflect a higher reserve level consistent with national standards and continued to maintain prudent fiscal practices to ensure that, despite significant revenue challenges and looming financial crises outside of local control, the County can maintain critical services that residents need most
- With respect to local farmers and affected communities, adopted an ordinance allowing industrial hemp cultivation, including measures to maintain safety and quality of life for residents and businesses in proximity of cultivated parcels

Board of Supervisors (CC1101)

Major Budget Changes

Salaries & Benefits

- \$96,812 Increase in salaries and related benefits to fund the vacant Board Aide position to provide additional support to the Board of Supervisors with constituent contact and follow up, tracking legislation of importance to Sutter County, and providing support for community events in which the Board participates

Service & Supplies

- \$35,558 Increase in utility costs for the Hall of Records and higher Transportation and Travel for Supervisors to attend meetings and conferences to advocate on behalf of the needs of Sutter County

Recommended Budget

Total appropriations in this budget are recommended at \$757,528, an increase of \$132,208 (21.1%) from the FY 2024-25 Adopted Budget. The General Fund provides 100% of the funding for this cost center.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	County Administrator - CAO			Cost Center:	CC1102
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	1,627,095	1,158,515	1,642,064	1,742,273	6.10%
Services and Supplies	115,705	55,905	317,071	229,927	-27.48%
Other Charges	2,693	0	0	25	0.00%
Transfers Out (Nonreciprocal)	8,589	163	16,594	16,035	-3.37%
Budgetary - Expenditure	0	0	0	42,100	0.00%
Total Expenditures	1,754,082	1,214,583	1,975,729	2,030,360	2.77%
<u>Revenues</u>					
Licenses, Permits, and Franchises	0	175	0	0	0.00%
Intergovernmental Revenues	149,651	100,349	100,000	100,000	0.00%
Budgetary - Revenue	0	0	395,900	253,921	-35.86%
Total Revenues	149,651	100,524	495,900	353,921	-28.63%
Unreimbursed Costs	1,604,431	1,114,059	1,479,829	1,676,439	13.29%
Allocated Positions	8.40	0.00	8.50	8.50	0.00%

Budget detail can be found on page SC-9 of the Schedules Section.

Mission / Program Discussion

The County Administrative Officer (CAO), appointed by the Board of Supervisors, is responsible for managing the County's day-to-day operations and providing staff support to the Board. The CAO offers leadership and strategic guidance to implement Board policies, evaluates key issues, and makes recommendations on the administration and operations of County departments and programs. The CAO's Office also coordinates and oversees the County budget, ensuring effective use of financial and human resources. Within the CAO's Office, the Public Information Officer handles public communications, media relations, and provides specialized support during emergency events across all departments.

Accomplishments & Goals

FY 2024-25 Accomplishments:

- Successfully led the Phase One implementation of Sherpa Government Solutions, a cloud-based budgeting platform tailored for public sector organizations, featuring capital programming, forecasting, and budget execution capabilities—replacing the unsupported legacy system, OneSolution.
- Increased both the General Reserve and Budget Reserve by \$2,352,057, bringing the balance

in each to \$6,261,963. Combined, these reserves now total over \$12.5 million, representing approximately 16.67% of General Fund appropriations. This meets the reserve level recommended by the Government Finance Officers Association (GFOA) for the General Fund.

- Established a committed fund balance of \$2,000,000 to provide the County with the flexibility to extend the payroll processing timeline. This change would shift the pay date from approximately 5 days to 12 days after the end of the pay period, allowing for more accurate processing of the County's complex payroll. If the funds are not needed for this purpose, the Board may re-appropriate them for other uses in the future.
- Brought options for economic development activities including programs and/or position(s) to increase commerce in the developable areas in the unincorporated areas of Sutter County, including Sutter Pointe.
- Continued collaboration with Yuba County, Live Oak, Marysville, Wheatland, and Yuba City to positively impact homelessness within the bi-county area while assessing the local impact from the Community Assistance, Recovery, and Empowerment Act (CARE Court) and other state initiatives on local services and financial stability.
- Completed an Impact Assessment Study and advanced an ordinance for adoption by the Board, authorizing implementation of a Community Choice Aggregation (CCA) program in Sutter County pursuant to Public Utilities Code Section 366.2. Additionally, facilitated the adoption of a resolution requesting membership in Pioneer Community Energy, providing residents and businesses with an alternative choice of electricity providers and the potential for reduced utility costs.
- Closed out ARPA funding by December 31, 2024, per Federal guidelines.
- Created an economic development website focused on marketing the community to both internal and external clients.
- Worked with Assemblyman James Gallagher to author Assembly Bill 975: Lake and streambed alteration agreements: exemptions: culverts and bridges to address the pressing and growing need in Sutter County for timely repair and reinforcement of small bridges, culverts, and related drainage infrastructure, particularly those that serve as critical emergency egress routes.

Goals for FY 2025-26:

- Complete sale of surplus properties, creating opportunity to update current properties and consolidate County programs.
- Update Board of Supervisors goals, priorities and strategic planning for FY 2025-26 and beyond.
- Assist Sutter Pointe development in moving forward in a responsible manner, keeping community informed and expediting commercial and industrial zoning to generate jobs.

- Develop and implement strategies to mitigate State of California budget impacts passed down to counties.
- Continue to aggressively pursue grant opportunities for all areas of County services.
- Build an economic development program with key measurables in site readiness, business retention, marketing and workforce focused on growing business opportunities in Sutter County.
- Identify employment corridors and develop strategies to bring more employment and revenue generation.

Major Budget Changes

Salaries & Benefits

- \$145,546 Increase in salary and benefits related to filling the Public Information Officer position

Services & Supplies

- (\$25,658) Decrease in IT Direct Charges
- \$32,388 Increase in Professional/Specialized Services
- (\$29,729) Decrease in Internal Service Fund – IT Services Used
- (\$55,000) Decrease in Special Departmental Expense Services

Changes in Reserves

- \$42,100 Increase in Obligated Fund Balance for Incompetent to Stand Trial program-difference between projected appropriations and \$100k grant
- (\$141,979) Decrease in Cancellation of General Fund Committed Transient Occupancy Tax for Economic Development Program

Recommended Budget

Recommended appropriations are \$2,030,360, an increase of \$54,631 (2.8%) from the FY 2024-25 Adopted Budget. A portion of the cost for this budget is recovered through the annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues cost center (CC1209). Net County Cost in this cost center increased by \$196,610 (13.3%) from the FY 2024-25 Adopted Budget.

Use of Fund Balance

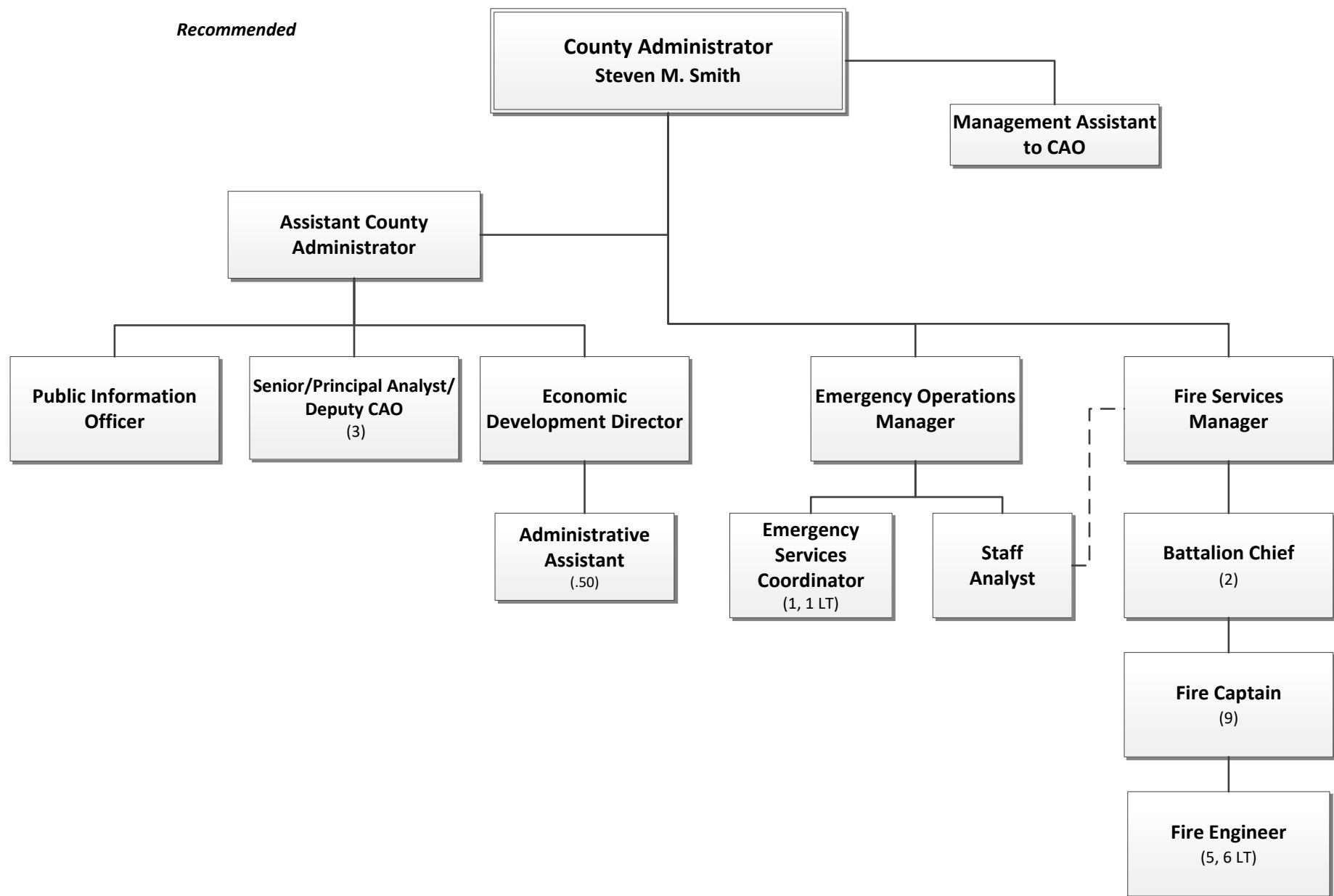
- This cost center is within the General Fund. The budget uses General Fund Committed Transient Occupancy Tax fund balance for the Economic Development Program.

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County Administrative Office

FY 2025-26

Recommended



County Administrative Office

Non-Departmental Expenses (CC1103)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Non-Departmental Expenses		Cost Center: CC1103		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Services and Supplies	549,002	264,499	547,147	501,163	-8.40%
Other Charges	124,847	107,626	134,000	1,224,000	813.43%
Capital Assets - Expenditures	0	0	0	0	0.00%
Intrafund Transfers	-5,000	0	-5,000	-5,000	0.00%
Transfers Out (Nonreciprocal)	14,215	0	80,972	14,672	-81.88%
Budgetary - Expenditure	0	0	5,000	5,000	0.00%
Total Expenditures	683,064	372,125	762,119	1,739,835	128.29%
Revenues					
Charges for Services	42,742	0	48,299	47,599	-1.45%
Total Revenues	42,742	0	48,299	47,599	-1.45%
Unreimbursed Costs	640,322	372,125	713,820	1,692,236	137.07%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-12 of the Schedules Section.

Purpose / Program Discussion

This cost center finances certain general costs of County government that do not support specific departments or programs. Typical costs financed by this cost center include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

This cost center also includes \$12,000 to pay for a portion of the Yuba City Unified School District's annual assessment from the Sutter Butte Flood Control Agency, pursuant to a 2010 agreement, payment of \$52,000 to the Yuba-Sutter Economic Development Corporation, and \$30,500 to the Area 4 Agency on Aging. The largest single appropriation in this budget funds the County's contribution to its Internal Revenue Code Section 115 prefunding accounts with Public Agency Retirement Services (PARS) in the amount of \$1 million for pension and \$100,000 for Other Post-Employment Benefits (OPEB). Investment in PARS as a pension and Other Post-Employment Benefits (OPEB) prefunding trust is enabled by Government Code 53216.1.

Revenues include an Interfund transfer from non-General Fund departments to pay for their proportionate share of the annual County financial audit.

Major Budget Changes

Services & Supplies

- (\$45,984) Decrease in Legislative Advocacy and Professional & Specialized Services

Other Charges

- \$1,100,000 Increase in Contributions to Pension and OPEB prefunding accounts with PARS

Other Financing Uses

- (\$80,972) Decrease in Operating Transfer Out for Debt Services

Recommended Budget

Total appropriations are recommended at \$1,739,835, an increase of \$977,716 (128.3%) from the FY 2024-25 Adopted Budget. The General Fund provides 97.3% of the financing for this cost center. Where appropriate, costs are allocated to County programs through the County's Annual Cost Plan.

The Professional and Special Legislative Services is recommended at \$135,000, which includes federal and state advocacy services, and membership in advocacy organizations such as the California State Association of Counties (CSAC), Rural County Representatives of California (RCRC), and other statewide organizations. The Professional and Specialized Services account is recommended at \$175,000 in line with current spending. This line item includes consultant services for management training, sales tax analysis and projections, and communication services.

The Contribution to Other Agencies account reflects the County's contribution to the Area 4 Agency on Aging (pursuant to a current Joint Powers Agreement) in the amount of \$30,500 and the \$52,000 annual contribution to the Yuba-Sutter Economic Development Corporation.

The market value of the assets in the County's Pension account on April 30, 2025 was \$9,704,357.43. Due to high market volatility, the current year investment return is 8.94% which well exceeded the County's plan for paying down pension liability at a 4% annualized return on investment and a County contribution of \$1 million per year. The five-year average annual return rate is 7.0% is also exceeding County's expectations for investment performance, which, if continued, would accelerate the retirement of unfunded pension liability sooner than 2040. In February 2021, the County commenced depositing funds into its PARS account for prefunding OPEB liability. The balance in the OPEB account as of April 30, 2025 is \$570,304.40 with a year-to-date investment return of 6.94%. Again, this is a long-range strategy, and the investment returns are expected to rise in future years.

Intrafund Transfers include a negative \$5,000 (essentially a revenue) in Intrafund Rents/Leases related to the Farm Advisor's building lease. This account is budgeted at \$5,000 annually.

Use of Fund Balance

Increase in Obligated Fund Balance is recommended at \$5,000:

- \$5,000 is recommended to be placed in the Committed Fund Balance for Farm Advisor/Ag Building account (#31205). This designation will be used to offset costs for any future improvement to or replacement of the joint Agricultural Commissioner/Farm Advisor facility.

County Administrative Office

General Revenues (CC1209)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	General Revenues		Cost Center: CC1209		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Other Charges	761,484	0	0	0	0.00%
Intrafund Transfers	-843,885	0	-255,348	-336,837	31.91%
Transfers Out (Nonreciprocal)	10,408,456	0	526,581	1,769,834	236.10%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	10,326,055	0	271,233	1,432,997	428.33%
<u>Revenues</u>					
Taxes	42,030,079	34,050,578	41,049,505	44,937,211	9.47%
Licenses, Permits, and Franchises	2,267,120	1,979,687	2,200,000	2,000,000	-9.09%
Fines, Forfeitures, and Penalties	275,768	173,323	504,000	517,400	2.66%
Revenue from Investment and Property	2,256,659	6,240	314,240	756,240	140.66%
Intergovernmental Revenues	276,614	216,131	275,000	306,336	11.39%
Special Benefit Assessments	625,020	654,145	615,000	625,000	1.63%
Charges for Services	6,492,923	151,715	7,638,078	8,752,810	14.59%
Miscellaneous Revenues	1,015,469	822,273	800,000	800,000	0.00%
Transfers In (Nonreciprocal)	625,193	0	0	0	0.00%
Budgetary - Revenue	0	0	5,289,948	6,450,735	21.94%
Total Revenues	55,864,845	38,054,092	58,685,771	65,145,732	11.01%
Unreimbursed Costs	-45,538,790	-38,054,092	-58,414,538	-63,712,735	9.07%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-14 of the Schedules Section.

Purpose / Program Description

The General Revenues cost center accounts for the non-department-specific revenues of the County's General Fund. This cost center is prepared by the County Administrator's Office.

General revenues include property taxes, fines, sales and use taxes, various revenues from the State, miscellaneous taxes, and other revenues, which are not accounted for in other cost centers. In the Recommended Budget, the estimated unassigned fund balance expected to be available is included in the General Revenues budget and is used to balance the budget. These general revenues finance the "Unreimbursed Cost" of all other cost centers within the General Fund, Health Fund, Trial Courts Fund, and Public Safety Fund.

Major Budget Changes

Intrafund Transfers

- (\$81,489) Increase in Intrafund Overhead charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

Operating Transfer Out

- \$95,000 Transfer to Workday ERP (CC1820) for 500 hours of AVAAP support
- \$235,481 Transfer to Dental Dividend to Employee Wellness (FD4595) to offset costs
- \$100,000 Transfer to Rio Ramaza Wastewater (CC0395) for outside legal counsel to determine next steps toward abandoning the wastewater system and converting services to landowners
- \$144,474 Transfer to SBITA96 (CC1215) for Sherpa Subscription Services
- \$548,879 Transfer to Workday ERP (CC1820) for Year 2 Sherpa Budget implementation and PRISM software implementation
- \$646,000 Transfer to Plant Acquisition (CC1800) for County-wide Access Control Project and for Emergency Operations Center replacement generator

Revenues

- \$2,636,838 Increase in overall Property Tax revenues
- \$1,208,625 Increase in Property Tax in Lieu of Vehicle License Fees
- \$42,243 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- \$1,074,732 Increase in Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies
- \$38,000 Net increase in Direct Assessment Fees and Supplemental Roll Administration Cost
- (\$200,000) Decrease in Licenses, Permits and Franchise Fees revenue
- \$442,000 Increase in Interest Revenue
- (\$62,732) Decrease in use of committed fund balance for Capital Projects
- \$235,481 Increase in use of committed fund balance for Dental Dividend
- \$988,038 Increase in Unassigned Fund Balance carried forward into the budget year

Program Discussion & Recommended Budget

The estimated revenues in the General Revenue budget (including Intrafund revenue but not including use of Unassigned and Committed fund balance) is \$58,694,997, which is an increase of \$5,299,174 (11.0%) compared to the FY 2024-25 Adopted Budget. Appropriations in this budget, which are a combination of operating transfers out and a negative appropriation for cost plan revenue total \$1,432,997, a \$1,161,764 increase (428.3%) from the FY 2024-25 Adopted Budget. Net General Fund available for appropriation is \$63,712,735, an increase of \$5,298,197 (9.1%). This increase is largely related to an increase in tax revenue and in overhead cost reimbursement.

Historically, the County's major sources of General Fund revenue have been property tax and sales and use tax. In FY 2004-05, significant changes occurred in the way the major revenue streams are received from the State. Prior to 2004, a primary source of revenue for California counties was vehicle license fees. In 2004, newly elected Governor Schwarzenegger reduced the vehicle license fees dramatically, which would have caused a significant hardship for counties. Due to the voter-approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle revenues and has "swapped" that revenue for property tax that would have been retained by the state. That revenue is budgeted in the Property Tax In-Lieu – Vehicle License Fee account. The intent of Prop 1A was to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the California state government for statewide use. This was a permanent change to the County-State relationship regarding these revenues, and the County will continue to receive Property Tax revenues in lieu of vehicle license fees. Property Tax In-Lieu - Vehicle License Fee revenues are calculated each year by a formula determined by the State Controller's Office. It should be noted that these In-Lieu Property Tax revenues are not related to, nor should they in any way impact, the amount received in the Property Tax – Secured account.

A large part of general revenues is derived from the County's annual Cost Recovery Plan, allowed under federal regulations (*2 CFR Part 200, Cost Principles for State and Local Governments*). Through this mechanism, the County recovers approximately \$8.5 million in overhead charges for administrative, investment, financial transaction, accounting, and other overhead costs from programs, including those funded by state and federal sources. It is important to note that the County is unable to collect more than \$386,000 in overhead charges to special districts and schools for Auditor-Controller and Treasurer-Tax Collector costs related to accounting and banking functions. Under California Government Code section 26265, the County is required to provide financial accounting services to special districts, including school districts, free of charge. If new or additional services are requested by these entities, the district can request to enter into an agreement to charge a fee for extraordinary financial or accounting services (not the routine services the County provides).

Overall, ongoing revenues are stable, but growth is relatively slow.

Property Taxes

For FY 2025-26, property tax revenues (including current secured, current supplemental, current

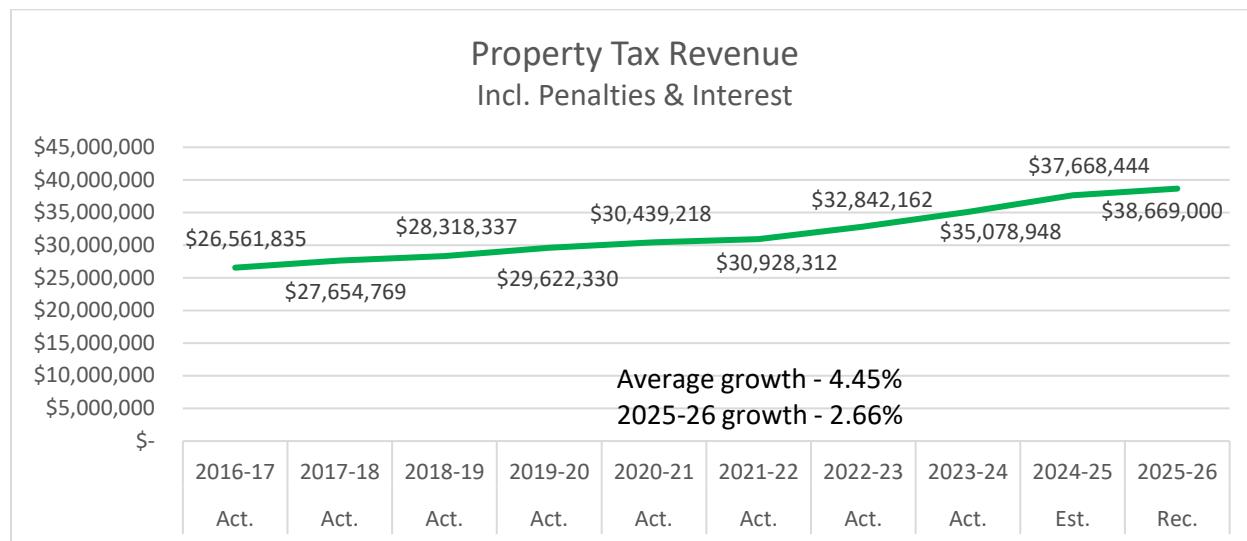
County Administrative Office

General Revenues (CC1209)

Steven M. Smith,
County Administrator

unsecured, prior unsecured and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$38.7 million, an increase of 2.66% from projected FY 2024-25 revenue and by \$3,615,403 (10.3%) from the FY 2024-25 Adopted Budget.

Sutter County uses a Teeter Plan, which allows the County to distribute property taxes to schools and other tax-receiving agencies as though there were no delinquent taxes due. The County then retains any penalty and interest revenue as the delinquent taxes are collected. Penalties and interest from delinquent taxes are projected at \$450,000 in the budget year, a decrease of \$12,000 (-2.7%) from the FY 2024-25 Adopted Budget.



Sales and Use Tax

A second change in 2004, commonly referred to as the “Triple Flip,” allowed the state to divert one quarter of the 1% Bradley-Burns sales tax paid to counties and cities, replacing it with property taxes that would have gone to K-12 schools and community colleges. The schools and colleges were held harmless, as the state made up the loss of property taxes under the Proposition 98 guarantee of state funding. The additional sales tax revenue that went to the state was used to pay off Economic Recovery Bonds. When the bonds were fully paid in FY 2015-16, the Triple Flip was ended, and sales tax paid to the County was restored to the full 1% level. It was projected by the State and most local jurisdictions that the net effect upon cities and counties would be minimal.

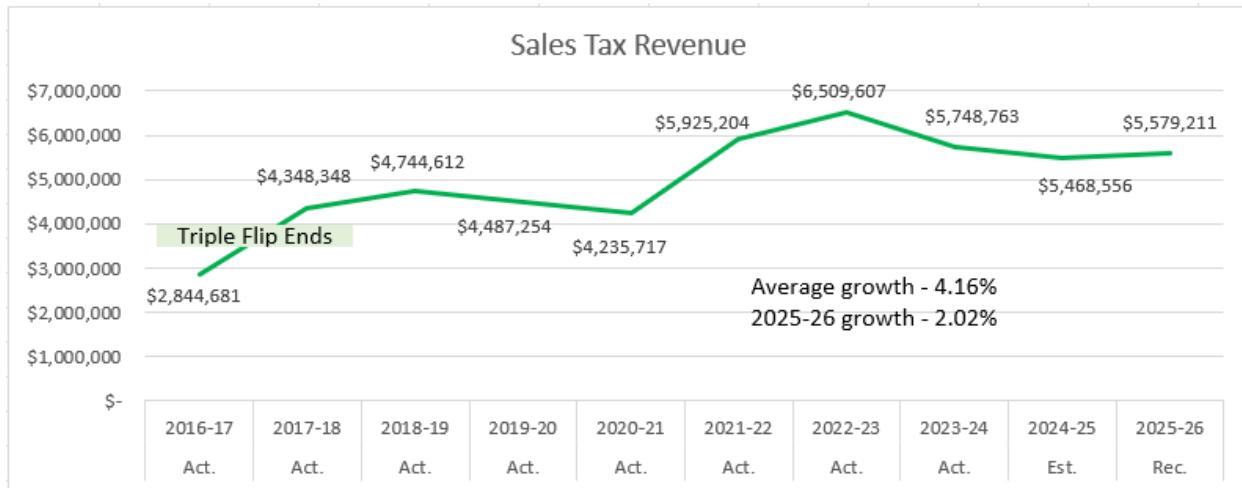
For Sutter County, however, the end of the Triple Flip resulted in a significant overall decrease in revenue in FY 2016-17. Sales Tax rebounded in FY 2017-18 and grew by \$396,264 (9.1%) from FY 2017-18 to FY 2018-19. In projecting Sales Tax Revenue for FY 2024-25 and FY 2025-26, the CAO’s office relies on estimates from the County’s sales tax consultant, Hinderliter de Llamas and Associates (HdL), which takes into consideration the local and statewide economic conditions, including inflation. Beginning in FY 2020-21, a major online retailer changed the way it accounts for sales tax collected and now allocates to the jurisdiction where distribution centers are located when the distribution center is in California. This has resulted in some loss of sales tax revenue for purchases made in Sutter County but shipped from major metropolitan areas where distribution

County Administrative Office

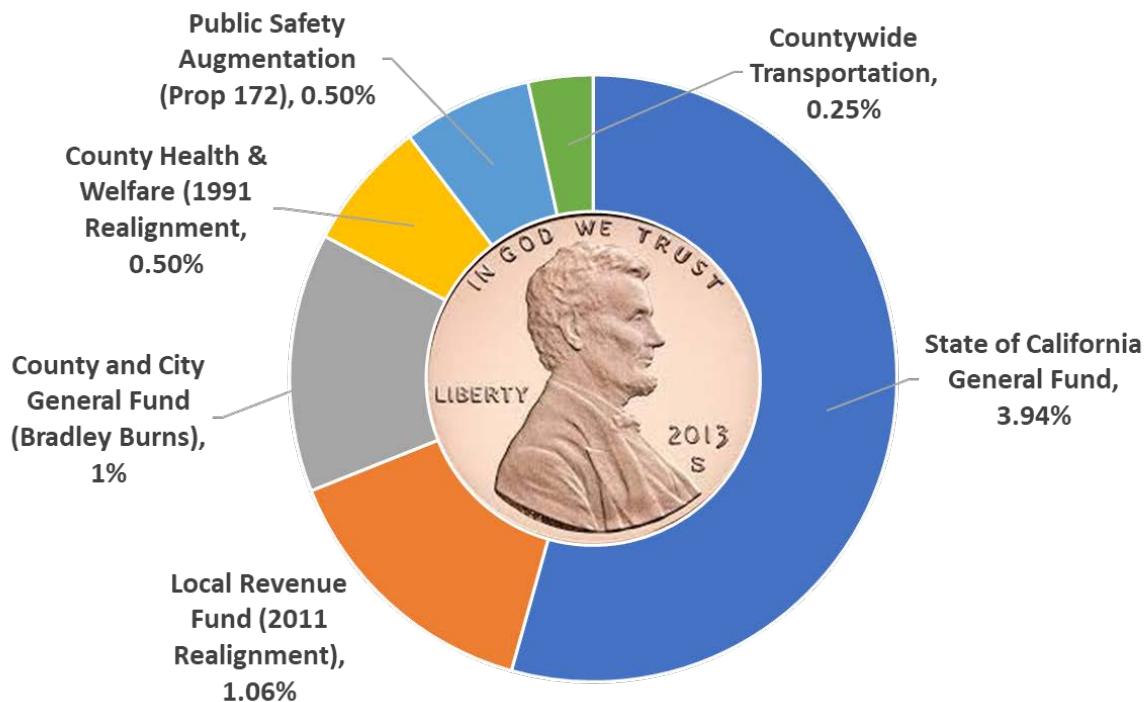
General Revenues (CC1209)

Steven M. Smith,
County Administrator

centers are located. Sales tax revenues are projected to increase by \$110,655 (2%) from FY 2024-25 to FY 2025-26. Sales tax receipts continue to be lower than FY 2021-22 when pandemic-related online sales increases drove a year-over year increase of \$1.69 million (39.89%).



For every dollar spent, just over 7 cents (\$0.0725) is collected as sales tax. To put it in perspective, 1% of a dollar equals one penny. Sales taxes are distributed as follows: \$0.0394 cents goes to the State of California General Fund, \$0.01 cent goes to Sutter County General Fund for discretionary spending at the direction of the Board of Supervisors, the remaining \$0.0231 is restricted by law for specific purposes.



Other Discretionary Revenues

The County receives a share of Court fines and penalties. Total Fines and Penalties revenue for FY 2025-26 is projected at \$67,400, a slight increase from the FY 2024-25 Adopted Budget, but reflective of actual revenues received.

Interest revenue has increased over the past year. Interest revenue is projected at \$750,000 for FY 2025-26, an increase of \$442,000 over the FY 2024-25 Adopted budget, indicative of higher interest rates as well as the County's stronger cash position due to increases in reserves over the past several years. The interest projection is reduced slightly by a change in methodology that nets interest revenues by Treasury Fees, formerly an expenditure.

The County receives Franchise Fee revenue from four sources: PG&E, Recology Yuba-Sutter, AT&T, and Comcast, with the majority of the fee revenue coming from PG&E. Because the PG&E franchise fee is tied to electric and gas use, this revenue source fluctuates from year to year. Total franchise fee revenue is budgeted at \$2 million, a \$200,000 decrease from the FY 2024-25 Adopted Budget and reflective of revenue estimates for the current year.

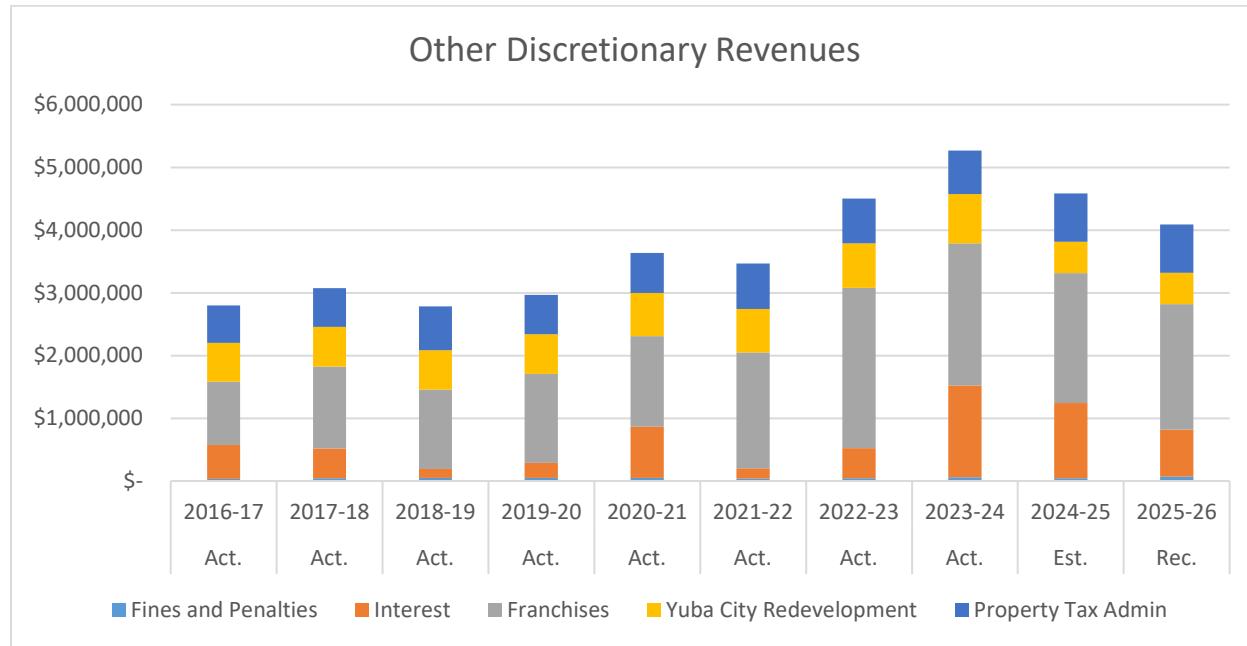
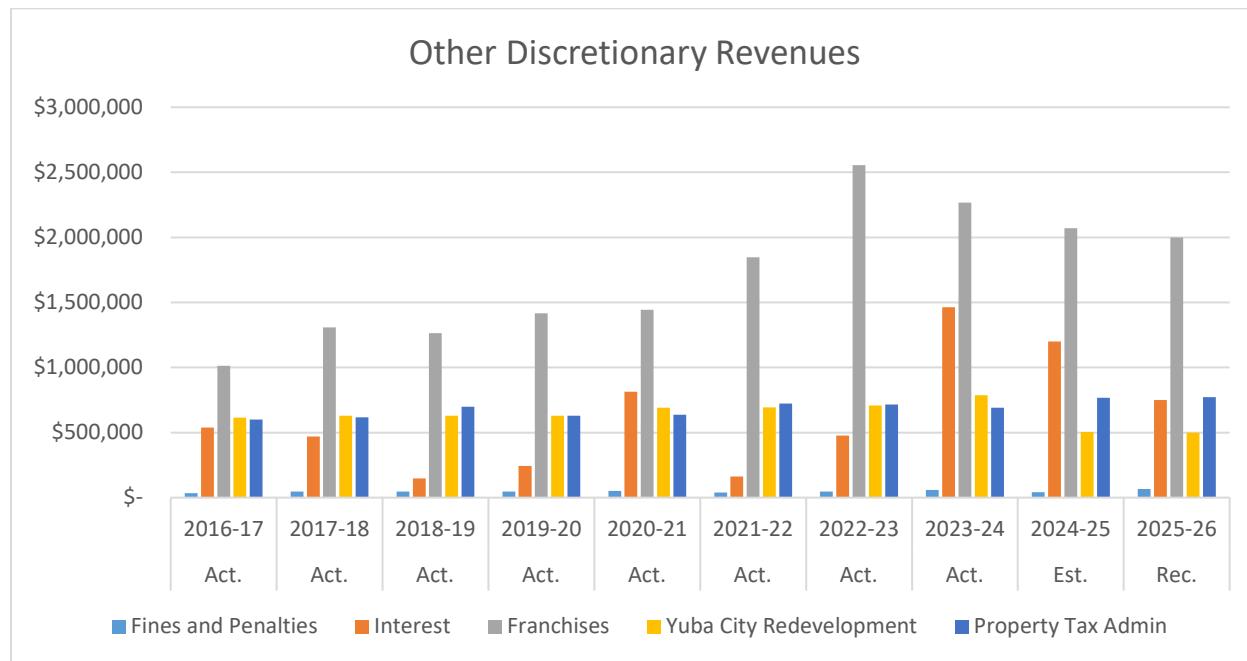
With the statewide dissolution of Redevelopment Agencies in 2011, the County began receiving a portion of property taxes that were originally committed to the City of Yuba City for redevelopment projects. Revenues have been growing slightly over the past few years but are projected to decline in FY 2025-26 by \$365,000. For FY 2025-26, the County expects to receive \$500,000 in revenue from this source.

The County, as the assessing and collecting agency for property taxes, receives revenue from the state for administration of the property tax programs. This revenue has remained relatively flat over the past five years, and is projected at \$575,000 in the budget year, approximately the same amount that was received in FY 2017-18.

Together, these revenue sources are expected to generate approximately \$4 million in additional discretionary revenue to the County in FY 2025-26, a slight decrease from FY 2024-25 Adopted Budget. Charts below show the changes in the individual revenue sources as well as the combined effect since FY 2016-17.

County Administrative Office General Revenues (CC1209)

Steven M. Smith,
County Administrator



Appropriations in this cost center include Transfers-Out for the General Fund share of several projects in FY 2025-26.

- \$95,000 Transfer out to Workday ERP (CC1820) for 500 hours of support services from AVAAP, a business optimization and management consultant firm that specializes in Workday

- \$348,879 Transfer out to Workday ERP (CC1820) for the second phase of budget software implementation with Euna Solutions (Sherpa)
- \$200,000 Transfer out to Workday ERP (CC1820) for the implementation with PRISM software for data analytics
- \$235,481 Transfer out to Employee Wellness (CC4595) from unallocated employee dental dividends
- \$100,000 Transfer out to Rio Ramaza Wastewater (CC0395) to offset costs associated with dissolution of wastewater services
- \$200,000 Transfer out to Capital Improvement Projects (CC1800) to replace the 20-year-old generator at the Emergency Operations Center
- \$446,000 Transfer out to Capital Improvement Projects (CC1800) for a Countywide Access Control Replacement project PJ-100504

Currently, the General Reserve and the Budget Stabilization Reserve are, respectively, to be funded at their policy level of 8.4% of net General Fund appropriations (net of increases in reserves and the Appropriation for Contingency).

Use of Fund Balance

The estimated available Unassigned Fund Balance for the budget year is \$4,920,375, which is an increase of nearly \$1 million from the FY 2024-25 projected ending Unassigned Fund Balance. This represents carry-forward monies generated from ongoing County operations in FY 2024-25, which is used to fund ongoing County expenditures in FY 2025-26. The carry-over fund balance is generated by savings in the current year. For FY 2024-25, this savings was greater than in previous years due to difficulty in recruitment and retention.

The FY 2025-26 budget includes cancellation of \$1,194,879 in Committed fund balance for Capital Projects (CC0001 SA34000) for the following projects:

- \$348,879 Transfer out to Workday ERP (CC1820) for the second phase of budget software implementation with Euna Solutions (Sherpa)
- \$200,000 Transfer out to Workday ERP (CC1820) for the implementation with PRISM software for data analytics
- \$200,000 Transfer out to Capital Improvement Projects (CC1800) to replace the 20-year-old generator at the Emergency Operations Center
- \$446,000 Transfer out to Capital Improvement Projects (CC1800) for a Countywide Access Control Replacement project PJ-100504

The FY 2025-26 budget includes cancellation of \$235,481 in Committed fund balance for Dental Dividend Program (CC0001 SA34000) to offset costs of the Employee Wellness program.

The FY 2025-26 budget includes cancellation of \$100,000 in Committed fund balance for Flood Control Projects (CC0001 SA34000) to assess the dissolution of wastewater services.

County Administrative Office General Revenues (CC1209)

*Steven M. Smith,
County Administrator*

It is important to note that the actual available Fund Balance will not be known until the financial books of the County are closed by the Auditor-Controller's Office, and it is likely that the actual fund balance will differ from what is included in this recommendation. At this time, it is anticipated that any change in Fund Balance available that results from the closing of the County books at year-end will be adjusted to increase Unassigned Fund Balance in the General Fund. If significantly less revenue is received than anticipated, staff will return to the Board of Supervisors with revised recommendations.

County Administrative Office Contingency (CC9900)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Contingency		Cost Center: CC9900		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Budgetary - Expenditure	0	0	1,268,903	1,008,000	-20.56%
Total Expenditures	0	0	1,268,903	1,008,000	-20.56%
Unreimbursed Costs	0	0	1,268,903	1,008,000	-20.56%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-17 of the Schedules Section.

Purpose

The General Fund Contingency budget, prepared by the County Administrator's Office, is used for unanticipated costs occurring in all General Fund-related County operations during the fiscal year. It acts as a hedge against unanticipated adverse state and federal budget actions, mid-year employee salary and benefits adjustments, and unanticipated needs that may occur.

The zeroes shown in the "Actual" columns for prior years can appear misleading. To avoid double-counting of expenditures within the General Fund, the Auditor-Controller's Office reduces the budgeted amount in the Contingency Reserve and adds to the budgeted amount in the receiving budget unit. For FY 2024-25, the remainder of the Contingency is anticipated to be spent. If the unanticipated costs do not materialize, the remainder of the Contingency will fall to the General Fund when the FY 2024-25 books are closed.

Recommended Budget

The Recommended Appropriation is \$1,008,000 which represents approximately 1% of recommended total General Fund appropriations (excluding the Contingency). This is a decrease of \$260,903 (-20.6%) from the FY 2024-25 Adopted Budget. The appropriation is consistent with Administrative Policy #504 – *Budget and Financial Management*, last updated by the Board of Supervisors on May 27, 2025. In FY 2024-25, the Board of Supervisors authorized use of \$4,704,114 in Unassigned Fund Balance in the General Fund to fund the General Reserve and the Budget Stabilization Reserve to the level recommended by the Government Finance Officers Association (GFOA). Since the reserves are funded at a sufficient level, the Contingency can be reduced allowing more General Fund available for program needs.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

Executive Summary					
Fund:	FD0015 - Public Safety		Cost Center: CC2401		
Cost Center Name:	Emergency Services	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Salaries and Employee Benefits	459,520	613,352	622,706	622,314	-0.06%
Services and Supplies	354,335	143,879	268,502	1,030,929	283.96%
Other Charges	42,300	0	130,379	179,556	37.72%
Capital Assets - Expenditures	268,065	0	0	0	0.00%
Intrafund Transfers	-5,775	0	5,500	-7,000	-227.27%
Transfers Out (Nonreciprocal)	12,253	188	28,983	19,474	-32.81%
Total Expenditures	1,130,699	757,419	1,056,070	1,845,273	74.73%
Revenues					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	465,605	629,765	580,775	1,183,571	103.79%
Charges for Services	56,445	0	72,000	98,000	36.11%
Miscellaneous Revenues	4,458	0	4,000	5,200	30.00%
Transfers In (Nonreciprocal)	15,198	0	0	0	0.00%
Total Revenues	541,705	629,765	656,775	1,286,771	95.92%
Unreimbursed Costs	588,994	127,654	399,295	558,502	39.87%
Allocated Positions	4.00	0.00	4.00	4.00	0.00%

Budget detail can be found on page SC-18 of the Schedules Section.

Mission / Program Discussion

The Office of Emergency Management (OEM) leads Sutter County's comprehensive emergency management program, addressing all hazards through proactive planning, coordination, and response efforts. OEM works to identify potential threats, develop and implement response plans, conducting training and exercises, enhance emergency communications, and oversee the County's Emergency Operations Center (EOC). Additionally, OEM administers critical grant programs such as the Emergency Management Performance grants (EMPG) and Homeland Security Grants (HSGP), to support preparedness initiatives. By fostering partnerships with local, regional, state, and federal agencies, as well as non-governmental organizations and the community, OEM ensures a unified and effective approach to emergency management.

Goals / Accomplishments

In the upcoming fiscal year, OEM will expand its focus beyond traditional emergency management functions to address emerging challenges and long-term resilience planning. Key priorities include:

1. Enhancing Local Hazard Mitigation Planning – Initiate the five-year renewal cycle for the Local Hazard Mitigation Plan (LHMP), securing federal funding to reduce disaster risks and ensure Sutter County remains eligible for mitigation grants.
2. Strengthening Wildfire Mitigation and Pre-Fire Planning – Advance community-driven wildfire preparedness initiatives, including continued support for the Fire Safe Council, expansion of defensible space programs, and multi-agency collaboration on pre-fire attack planning.
3. Developing a Comprehensive Drought Resilience Strategy – Support countywide drought planning efforts, aligning with state and regional water conservation strategies to mitigate the impacts of prolonged drought conditions.
4. Improving Emergency Communications and Public Engagement – Expand public education campaigns and enhance alert and warning capabilities to ensure timely and accessible emergency information for all community members.
5. Optimizing Disaster Response and Recovery Coordination – Strengthen interagency collaboration, resource management, and operational readiness through enhanced training, exercises, and the adoption of innovative emergency response tools.
6. Securing Sustainable Funding for Emergency Management Initiatives – Proactively pursue federal and state funding opportunities to support emergency preparedness, mitigation, and recovery efforts, ensuring long-term resilience for the county.
7. Advancing Volunteer and Community-Based Programs – Expand partnerships and engagement with volunteer organizations and local stakeholders to build a culture of preparedness and self-sufficiency.

By broadening its strategic priorities, OEM will ensure a more proactive and adaptive approach to emergency management, addressing both immediate and long-term community resilience needs.

FY 2024-25 Accomplishments:

In the previous fiscal year (FY 2024-25), OEM achieved several significant accomplishments:

1. **Strengthened Wildfire Mitigation and Community Resilience** – Led the development of the Sutter County Fire Safe Council, bringing together key stakeholders to establish leadership, set priorities, and launch a public-facing website to enhance community access to fire safety resources.
2. **Expanded Community Preparedness and Engagement** – Reached over 60,000 residents through targeted public education initiatives, including a Preparedness Fair and new outreach programs like the ‘Go-Bag Party’ and the distribution of a county-specific “Personal Emergency Plan” guide.
3. **Advanced Hazard Mitigation and Pre-Fire Planning** – Secured a Hazard Mitigation Grant and initiated the five-year renewal planning cycle for the Local Hazard Mitigation Plan, ensuring continued eligibility for federal funding and a proactive approach to disaster risk reduction. Facilitated interagency collaboration to improve wildfire response strategies, including pre-fire attack planning, site visits to high-risk areas, and coordination on fuel reduction efforts to enhance public safety.

4. **Secured Funding for Disaster Preparedness Initiatives** – Identified and pursued grant opportunities to support mitigation efforts, emergency planning, and resource acquisition, ensuring sustained investment in community resilience.

Through these accomplishments and future priorities, OEM remains committed to protecting lives, property, and critical infrastructure while fostering a culture of preparedness and resilience in Sutter County.

Major Budget Changes

Services and Supplies

- \$696,350 Increase in professional/specialized services covered by grant funding
- (\$41,595) Decrease in Communications Equipment
- \$83,907 Increase in special department expense-supplies covered by grant funding
- \$81,026 Increase in ISF charges to the department

Revenues

- (\$30,000) Decrease to the Department of Water Resources (DWR) Drought Resiliency Grant
- \$370,407 Increase due to remaining DWR Round 3 funding and addition funding through Amendment 4
- \$399,450 Increase due to the Local Hazard Mitigation (LHMP) grant
- \$35,000 Increase due to the Hazardous Materials Emergency Preparedness

Recommended Budget

Recommended appropriations are \$1,845,273, which is an increase of \$789,203 (74.7%) from the FY 2024-25 Adopted Budget. The General Fund provides \$558,502 (30.3%) of the financing for this cost center, which is an increase of \$159,207 (39.9%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

The cost center is within the Public Safety Fund. The budget does not include the use of any specific fund balance.

**County Administrative Office
Fire Services Administration (CC2402)**

*Steven M. Smith,
County Administrator*

Executive Summary					
Fund:	FD0015 - Public Safety		Cost Center: CC2402		
Cost Center Name:	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	348,272	382,061	300,950	429,857	42.83%
Services and Supplies	57,373	26,813	61,873	64,630	4.46%
Other Charges	5,821	0	22,868	42,570	86.16%
Intrafund Transfers	5,800	0	3,500	7,000	100.00%
Transfers Out (Nonreciprocal)	1,063	188	2,019	2,015	-0.20%
Total Expenditures	418,329	409,062	391,210	546,072	39.59%
<u>Revenues</u>					
Revenue from Investment and Property	0	0	0	0	0.00%
Intergovernmental Revenues	2,728	0	10,000	0	-100.00%
Charges for Services	8,797	0	10,000	0	-100.00%
Miscellaneous Revenues	1,273	11,381	1,000	0	-100.00%
Total Revenues	12,798	11,381	21,000	0	-100.00%
Unreimbursed Costs	405,531	397,682	370,210	546,072	47.50%
Allocated Positions	1.00	0.00	1.00	1.00	0.00%

Budget detail can be found on page SC-22 of the Schedules Section.

Mission / Program Discussion

Fire Services Administration is responsible for coordinating and administering the County's fire protection programs and the activities of three County Service Areas (CSAs) for which the Board of Supervisors is the governing board. These CSAs operate seven fire stations across the County to provide fire protection services. The Fire Services Manager/Fire Chief is the sole position within this cost center. As the lead Fire Investigator, the Fire Chief investigates fire incidents to determine cause and origin and manages the Departmental Investigations Unit. Additionally, the Fire Chief coordinates annual budgets, acts as the County Fire Marshal to enforce adopted fire codes and ordinances, and prepares apparatus specifications for the following CSAs:

CSA-C (CC0309): This Service Area consists of the East Nicolaus Volunteer Fire Department operating out of two stations located in the communities of East Nicolaus and Rio Oso.

CSA-D (CC0311): This Service Area consists of the Pleasant Grove Volunteer Fire Department operating out of two fire stations.

CSA-F (CC0305): This Service Area covers the largest portion of the County and includes the communities of Sutter, Live Oak, and Oswald/Tudor. Fire protection is provided to the City of Live Oak by contract.

Goals/Accomplishments

The Fire Chief functions include promptly addressing emergencies, accurately examining, and assessing all forthcoming commercial constructions, and maintaining comprehensive oversight of rescue missions, firefighting endeavors, and responses to hazardous materials releases within the CSAs. Additionally, the Fire Chief serves as County Fire Marshal, ensuring strict enforcement of established fire codes and ordinances. Furthermore, the Fire Chief will carefully craft apparatus specifications for the CSAs, and act as a liaison for the County Fire Services, engaging with various jurisdictions, emergency responders, governing bodies, and the public.

Major Budget Changes

Salaries and Benefits

- \$128,907 Increase in Salaries and Benefits due to adding a Consultant Specialist along with the Interim Fire Chief

Services and Supplies

- \$2,500 Increase in Fuel & Oil
- \$18,025 Increase in total Internal Service Fund Charges

Revenues

- (\$10,000) Decrease in Mutual Assistance
- (\$1,000) Decrease in Contribution from Non-Government Agency

Recommended Budget

Appropriations are recommended at \$546,072, which is an increase of \$154,862 (39.6%) from the FY 2024-25 Adopted Budget. The General Fund provides 100% of the financing for this cost center, which is an increase of \$175,862 (47.5%) over the FY 2024-25 Adopted Budget.

Use of Fund Balance

The cost center is within the Public Safety Fund. The budget does not include the use of any specific fund balance.

County Administrative Office

County Service Area F (CC0305)

Steven M. Smith,
County Administrator

Executive Summary

Fund:	FD0305 - County Service Area F				
Cost Center Name:	County Service Area F - Live Oak-Sutter			Cost Center: CC0305	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	2,795,464	2,515,958	3,769,366	3,289,863	-12.72%
Services and Supplies	1,075,102	1,041,086	1,407,858	1,334,779	-5.19%
Other Charges	127,966	1,293	145,250	200,549	38.07%
Capital Assets - Expenditures	28,133	0	0	0	0.00%
Transfers Out (Nonreciprocal)	46,656	280	52,679	52,916	0.45%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	4,073,321	3,558,618	5,375,153	4,878,107	-9.25%
<u>Revenues</u>					
Taxes	2,340,785	1,487,632	2,200,800	2,375,541	7.94%
Fines, Forfeitures, and Penalties	0	0	5,000	0	-100.00%
Revenue from Investment and Property	44,742	0	1,000	15,000	1,400.00%
Intergovernmental Revenues	1,060,384	1,001,185	912,000	966,000	5.92%
Charges for Services	70,119	20,250	151,735	232,878	53.48%
Miscellaneous Revenues	10,343	10,151	5,000	693,756	13,775.12%
Sale of Capital Assets	50,000	4,911	0	0	0.00%
Transfers In (Nonreciprocal)	576,863	884,350	2,099,618	0	-100.00%
Budgetary - Revenue	0	0	0	594,932	0.00%
Total Revenues	4,153,235	3,408,479	5,375,153	4,878,107	-9.25%
Unreimbursed Costs	-79,913	150,139	0	0	0.00%
Allocated Positions	22.00	0.00	22.00	22.00	0.00%

Budget detail can be found on page SC-25 of the Schedules Section.

Mission / Program Discussion

Consistent with the mission and values of Sutter County Fire Services, County Service Area F (CSA-F) is a full-service fire department responsible for emergency medical services, fire suppression, rescue, hazardous materials response, and fire prevention within approximately 254 square miles of the County. This area includes the City of Live Oak, which is served under contract, the community of Sutter, and the unincorporated area from the Butte County line to the Nicolaus Bridge, excluding the Fire Protection Districts. This cost center operates three fire stations and has an equipment inventory of twelve engines, including five structural firefighting engines (Type I), two wild-land engines (Type III), three water-tenders, and two grass fire units. Active personnel include two career Battalion Chiefs, nine career Fire Captains, three career Fire Engineers and six Limited Term Fire Engineers, and twenty volunteers. The 2020 Census report lists the population of CSA-F as 27,628, including the contracted City of Live Oak.

The Fire Department has been rated by the Insurance Services Office (ISO) as Class 4 in the Sutter Community Services District, Class 4 in the City of Live Oak, and Class 5 in all non-hydrated areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydrated areas). Areas located beyond five miles of a fire station are rated as Class 10. Each rating number represents a fire defense and physical condition measurement relative to insurance risk. Lower values indicate less insurance risk and often equate to lower insurance costs for residents.

CSA-F operates on a combination of revenues primarily from dedicated property taxes, the special fire tax approved by residents of CSA-F, mutual aid reimbursement, insurance cost recovery, and the contract with the City of Live Oak, which pays for operation of a station located in that city. Over time, the revenues generated by CSA-F have not kept pace with the escalating cost of operating stations staffed with full-time firefighters. In the past five years, the Board of Supervisors has used Coronavirus Aid, Relief and Economic Security (CARES) Act, and American Rescue Plan Act (ARPA) funds for one-time costs such as purchase of equipment (including fire engines) and to subsidize CSA-F's operating deficit. CSA-F previously applied for and received federal Staffing for Adequate Fire and Emergency Response (SAFER) grant funding that ran out at the end of February 2023. The previous Fire Chief had also applied for a three-year SAFER grant to be awarded in 2024 but was not awarded the grant. The current interim Fire Chief and Consultant Fire Chief will apply for the 2025 SAFER Grant. If successful, those funds will likely not be awarded until the end of 2025 or early 2026. Unfortunately, all FEMA grants are on hold due to DOGE (Department of Government Efficiency) that are auditing all Federal agencies including FEMA. Without SAFER grant funding, the ongoing revenue falls far short of supporting the existing service levels.

Even with SAFER grant funding, it is critical to emphasize that CSA-F continues to lack sufficient, sustainable financial resources to meet its staffing, equipment, training, and facility needs for the foreseeable future. A viable, long-term funding solution beyond reliance on the County General Fund must be identified without delay. CSA-F was never intended to be a financial obligation of the County General Fund. In fact, state law imposes restrictions on transferring General Fund dollars to special districts, whether independent or dependent. While the Board of Supervisors has previously allocated millions in one-time support to stabilize CSA-F, rising operational costs now demand that the district achieve financial independence—either by generating adequate recurring revenue or by adjusting service levels to match available funding.

Accomplishments / Goals

During the 2024 calendar year, the Department responded to 1,537 calls out of the Live Oak Station, 694 calls out of the Oswald Tudor Station, and 639 calls out of the Sutter Fire Station. Additionally, the Department responded to Mutual Aid requests in the counties of Colusa, Lake and Siskiyou during the 2024 wildland fire season. State regulations require personnel to undergo more specialized training. Personnel have been trained and certified in confined space rescue, high angle rope rescue, swift water rescue, and trench rescue techniques. All career personnel are certified Emergency Medical Technicians with a defibrillator endorsement (EMT-1D) and a majority are Hazardous Materials Technicians or Specialists.

Continuing Goals for FY 2025-26:

- Conduct fire inspections, fire hydrant testing, fire investigations, and assist other fire departments in the County with those duties
- Conduct fire prevention programs at all elementary schools within its jurisdiction
- Maintain a strong commitment to the State Mutual Aid System
- Continue to be a signatory agency to the Yuba Sutter Hazardous Materials Response Team (YSHMRT). This team provides hazardous materials emergency response within Sutter and Yuba Counties

Major Budget Changes

Salaries & Benefits

- (\$479,503) Decrease in Salaries and Benefits due to one unfunded Battalion Chief position and decreases in projected overtime and pension costs

Services & Supplies

- (\$75,607) Decrease in Insurance charges for Liability Premium and Property offset by increase in Worker's Compensation
- \$2,192 Increase in overall vehicle-related Interna Service Fund charges

Other Charges

- \$26,000 Increase in Interfund charges for administrative support
- \$29,399 Increase for Overhead Cost Plan Charges

Revenue

- \$174,741 Increase in projected property tax revenue
- \$130,000 Increase in the contracted amount from City of Live Oak
- \$79,143 Increase in Interfund Admin-Misc Dept from East Nicolaus and Pleasant Grove
- \$693,756 Increase in developer contribution for firefighter salaries
- (\$2,099,618)Decrease in federal American Rescue Plan Act funding

Recommended Budget

Appropriations are recommended at \$4,878,107, which is a decrease of \$497,046 (-9.25%) from the FY 2024-25 Adopted Budget. Major funding is provided through property taxes, special taxes, City of Live Oak contract revenues, and interest earnings. This cost center was initially designed to operate independently, relying on its property tax base and Special Fire Tax revenue without needing financial support from other sources including the General Fund.

The current tax revenue, which encompasses the Special Fire Tax, falls short of meeting the escalating operational expenses of the Fire Department. Without the infusion of new revenue, the Department must explore avenues to augment income or implement cost-cutting measures, potentially leading to a reduction in community service levels. This reduction could result in longer response times and elevated ISO ratings in affected areas, consequently raising the prospect of increased home and property insurance costs in those areas.

The Department must apply for the 2025 FEMA SAFER grant for assistance with staffing, as well as expand on its cost recovery program. Additionally, the fire department needs to solve the long-term funding shortfall by supporting a special fire tax that includes annual adjustments/inflators. These measures if successful should solve the ongoing annual budget deficiencies in CSA-F.

Use of Fund Balance

The CSA-F fund contains Restricted Fund Balance estimated at \$944,835 as of June 30, 2025. The FY 2025-26 Recommended Budget includes use of \$594,932 necessary to continue operations. This will leave an estimated \$349,903 remaining as of June 30, 2026.

County Administrative Office *Steven M. Smith,
County Administrator*
County Service Area C-East Nicolaus (CC0309)

Executive Summary					
Fund:	FD0309 - County Service Area C-E Nicolaus		Cost Center: CC0309		
Cost Center Name:	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Services and Supplies	127,828	116,243	191,327	253,395	32.44%
Other Charges	27,100	50	74,469	127,875	71.72%
Capital Assets - Expenditures	138,438	34,200	39,345	0	-100.00%
Transfers Out (Nonreciprocal)	639	0	0	0	0.00%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	294,005	150,492	305,141	381,270	24.95%
<u>Revenues</u>					
Taxes	301,023	189,749	267,842	300,716	12.27%
Revenue from Investment and Property	64,186	0	13,600	20,000	47.06%
Intergovernmental Revenues	2,410	1,160	10,300	7,278	-29.34%
Miscellaneous Revenues	0	51	0	0	0.00%
Budgetary - Revenue	0	0	13,399	53,276	297.61%
Total Revenues	367,619	190,961	305,141	381,270	24.95%
Unreimbursed Costs	-73,614	-40,468	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-30 of the Schedules Section.

Mission / Program Discussion

The East Nicolaus Volunteer Fire Department (CSA-C) is responsible for fire suppression, emergency medical services, rescue, hazardous materials response, and fire prevention within this service area. The service area encompasses approximately sixty-two square miles. The most recent report lists the population at 1,571 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

The East Nicolaus Volunteer Fire Department is comprised of two fire stations. The main station (Station 1) is located at 1988 Nicolaus Avenue in East Nicolaus and houses six pieces of fire equipment. The Sub-Station (Station 2) is located at 176 Pleasant Grove Road in Rio Oso and currently houses one Type 6 grass fire engine.

The Department consists of one shared Volunteer Fire Chief, one shared Assistant Chief, one shared Extra-Help Fire Engineer, one shared Extra-Help Firefighter with Pleasant Grove Volunteer Fire Department, and 10 Volunteer Fire Fighters. CSA-C is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. All personnel are trained in emergency care and cardiopulmonary resuscitation.

Accomplishments / Goals

The Department responded to 321 calls for service in 2024. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- \$9,750 Increase in Clothing/Personal
- \$4,350 Increase in Outside Refurbish Repair
- \$10,000 Increase in Maintenance and Repair
- \$6,000 Increase in Maintenance Structures
- \$20,400 Increase in Communication Equipment

Other Charges

- \$43,090 Increase in Interfund Expenditures for Services Used

Capital Assets

- (\$39,345) Decrease in Capital Asset - Equipment

Revenues

- \$32,874 Increase in Property Tax
- \$39,877 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$381,270, which is an increase of \$76,129 (24.9%) from the FY 2024-25 Adopted Budget. There is no General Fund impact in this cost center. All funding is provided through property taxes and interest.

Use of Fund Balance

The CSA-C fund contained a Restricted Fund Balance in the amount of \$1,184,962 as of July 1, 2024. The FY 2025-26 Recommended Budget includes use of \$53,276 in restricted fund balance.

**County Administrative Office
County Service Area D-Pleasant Grove (CC0311)**

Steven M. Smith,

County Administrator

Executive Summary

Fund:	FD0311 - County Service Area D-Pleasant Grove				
Cost Center Name:	County Service Area D - Pleasant Grove			Cost Center: CC0311	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Services and Supplies	140,290	165,784	207,068	271,019	30.88%
Other Charges	67,208	33,025	120,133	158,716	32.12%
Capital Assets - Expenditures	138,438	39,884	46,445	0	-100.00%
Transfers Out (Nonreciprocal)	593	0	0	0	0.00%
Budgetary - Expenditure	0	0	0	0	0.00%
Total Expenditures	346,529	238,693	373,646	429,735	15.01%
<u>Revenues</u>					
Taxes	369,789	282,776	319,536	369,896	15.76%
Revenue from Investment and Property	70,438	0	12,400	20,000	61.29%
Intergovernmental Revenues	2,963	8,006	10,801	10,790	-0.10%
Sale of Capital Assets	0	10,920	0	0	0.00%
Budgetary - Revenue	0	0	30,909	29,049	-6.02%
Total Revenues	443,190	301,702	373,646	429,735	15.01%
Unreimbursed Costs	-96,661	-63,009	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-33 of the Schedules Section.

Mission / Program Discussion

The Pleasant Grove Volunteer Fire Department (CSA-D) is responsible for fire suppression, emergency medical services, rescue, hazardous materials response, and fire prevention within this service area. The Department consists of one shared Volunteer Fire Chief with East Nicolaus Fire Department, one shared Extra Help Fire Engineer, and one shared Extra Help Fire Fighter with East Nicolaus Volunteer Fire Department. Pleasant Grove Volunteer Fire Department currently has a total of 11 Volunteer Fire Fighters. CSA-D is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. The service area encompasses approximately seventy-one square miles. The population report lists the population at 849 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

The Pleasant Grove Volunteer Fire Department is comprised of two fire stations. The main station (Station 1) is located at 3100 Howsley Road in Pleasant Grove, and houses four pieces of fire equipment. The Sub-Station (Station 2) is located at the intersection of Sankey Road and Pleasant Grove Road in Pleasant Grove, and houses three pieces of fire equipment.

Accomplishments / Goals

All personnel are trained in emergency care and cardiopulmonary resuscitation. The Department responded to 408 calls for service in 2024. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- \$9,750 Increase in Clothing and Personal
- \$10,000 Increase in Maintenance and Equipment
- \$20,400 Increase in Communication Equipment
- \$10,000 Increase in Fuel & Oil

Other Charges

- \$36,053 Increase in Interfund Expenditures for Services Used

Capital Assets

- (\$46,445) Decrease in Capital Asset - Equipment

Revenues

- \$50,360 Increase in projected Property Taxes
- (\$1,860) Decrease in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$429,735, which is an increase of \$56,089 (15.0%) from the FY 2024-25 Adopted Budget. There is no General Fund impact from this cost center. All funding is provided through property taxes and interest.

Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$1,311,005 as of July 1, 2025. The FY 2025-26 Recommended Budget includes use of \$29,049 in Restricted Fund Balance.

****INDIVIDUAL BUDGETS FOLLOW NARRATIVE****

Purpose

The Capital Projects Fund was established to enable improved tracking of large County building-related projects. The Capital Improvement Plan, which lists all currently planned projects is included as the last section in the FY 2025-26 Recommended Budget book.

Capital Improvement projects are set at a threshold of \$150,000 or more and are budgeted within the Capital Asset expenditure accounts. Projects estimated to be completed within one year are budgeted in the Capital Improvement Projects cost center (CC1800). Projects estimated to cross multiple fiscal years and/or with multiple funding sources are budgeted in the Capital Projects Fund within its own cost center.

General maintenance projects that are budgeted less than \$150,000, are included in the Building Maintenance cost center (CC1700).

The following projects will be on hold in FY 2025-26:

- **District Attorney Office Relocation Project (CC1809) – On Hold**
The County is currently in the process of evaluating feasible options to relocate the District Attorney's office.
- **1965 Live Oak Boulevard Homeless Shelter (CC1814) – On Hold**
More Capital Improvement as needed.
- **Behavioral Health Parking Lot - (CC1819) – On Hold**
Due to Behavioral Health funding constraints, this Project is on hold.

Major Budget Changes & Program Discussions

Jail Expansion Project (CC1807)

This project, overseen by the Development Services Department, represents the cost center established for the Main Jail Expansion Project. The major construction effort, which spanned several years, was completed in FY 2019-20 at a total cost of \$19,094,774. Project funding included \$9,253,950 in State contributions, \$3,850,212 from County development impact fees, and \$5,932,773 from the County's General Fund, bringing total funding to \$19,523,985. Of this amount, \$487,050 was retained by the State and is expected to be returned to the County General Fund.

Since FY 2022-23, the Development Services Department has been working with the State to process the \$487,050 refund held in retention. The refund was not received during FY 2022-23. However, on May 10, 2024, the State Public Works Board approved the final revised project costs, enabling the County to submit an invoice for the refund. The County subsequently received the

funds in October 2024. Development Services will present a budget adjustment to the Board of Supervisors to transfer the refund, along with any remaining project fund balance, back to the General Fund for future capital projects.

Tri-County Regional Juvenile Rehabilitation Facility Project (CC1808)

Construction of the Tri-County Juvenile Rehabilitation Facility began in February 2021, led by Yuba County on behalf of the Tri-County Juvenile Rehabilitation Facilities partnership, which also includes Sutter and Colusa Counties. The project was funded through allocations from both Round 1 and Round 2 of Senate Bill 81 (SB 81). Located at 938 14th Street in Marysville, the facility features program spaces, medical and therapy rooms, day rooms, administrative offices, a medical office, a lobby, laundry facilities, and recreation yards. Throughout development, various design and construction modifications were implemented to enhance functionality and efficiency. Final occupancy was granted by the State Fire Marshal on October 12, 2023, allowing staff to begin operations. The facility reached full occupancy by the end of FY 2023–24. Yuba County filed the Notice of Completion on November 14, 2024. A final audit is scheduled for May 7, 2025. The project will not be officially closed with the State until the audit is completed. Similarly, for FY 2024-25, there are no appropriations being proposed for FY 2025-26.

Workday Enterprise Resource Planning Software Implementation Project (CC1820)

On July 26, 2022, the Board of Supervisors approved a Consulting Agreement with Workday, Inc., totaling \$2,500,000, effective from July 28, 2022, through July 27, 2023, for the implementation of Workday, Inc.'s Enterprise Resource Planning software. On April 22, 2024, Workday initiated operations for human resources and payroll, followed by finance processes on May 1, 2024. Workday replaced a failing financial software application and automated numerous manual processes previously undertaken by the County, encompassing tasks such as employee onboarding, benefit enrollment, payroll management, budget verification procedures, document processing workflows (including personnel forms and expenditure claims), grants administration, procurement and various other functionalities.

The total appropriations for the project in FY 2025-26 are \$643,879 which includes:

- \$95,000 for 500 hours of support services from AVAAP, a business optimization and management consultant firm that specializes in Workday
- \$348,879 for the second phase of budget software implementation with Euna Solutions (Sherpa)
- \$200,000 for the implementation with PRISM software for data analytics

The funding source is from the General Fund Committed Fund Balance for Future Capital Projects.

Social Services Facility Improvement Project (CC1821)

This cost center is established to account for multiple facility improvement projects among the Health Services Department's Social Services Branches. Social Services provides the funding for these projects. There is no impact to the General Fund. Total appropriations in FY 2025-26 are recommended at \$1,774,200 for the following projects:

- \$1,280,421 for Children's Welfare Services relocation project to 463 2nd Street. This project is expected to take multiple phases to be completed.
- \$493,779 for Employment & Eligibility building maintenance projects at 190 Garden Highway:
 - \$116,814 Carpet & Flooring in public and non-public areas
 - \$ 99,015 Paint in public and non-public areas
 - \$ 37,128 Wall & flooring remediation
 - \$ 25,000 Re-wiring for phone/data and electrical
 - \$215,822 Rebudget from FY 2024-25 to replace and add 32 cubicles in bullpen

County Jail Facility Improvement Project(s) (CC1822)

This cost center was established to track facility improvement projects within the County Jail. For FY 2025-26, total appropriations are recommended at \$185,000 for the installation and retrofit of grill gates in existing Main Jail cells. The gates will be upgraded using solid and perforated laminated poly materials to reduce ligature risks. Funding for this project is provided by the Community Corrections Partnership Fund (CC0241).

The continuation of the Sheriff Data Center (Project C231800009) initially was funded under Plant Acquisition (CC1800) for FY 2022-23. As this project spans multiple years, \$480,000 was transferred to the Committed Fund Balance (SA34019) in County Jail Facility Improvement Project (CC1822) to support its extension.

Based on the Grand Jury's recommendation to replace the Jail HVAC system, the project is estimated to cost approximately \$12.5 million for both the Medium and Main Jail facilities. Development Services and General Services are actively seeking cost estimates and exploring potential state funding opportunities to help offset these expenses.

Use of Fund Balances

These budgets include the following cancellation of fund balances:

- Workday ERP (CC1820): General Fund-Committed for Capital Projects \$643,879
- County Jail Facilities (CC1822): Community Corrections Partnership (CC0241) \$185,000

**County Administrative Office
Capital Projects Fund (FD0016)**

*Steven M. Smith,
County Administrator*

Executive Summary

Fund:	FD0016 - Capital Projects		Cost Center Name:	Cost Center: CC1820	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	0	0	0	0	0.00%
Services and Supplies	1,352,226	314,042	69,542	95,000	36.61%
Other Charges	0	0	39,112	0	-100.00%
Capital Assets - Expenditures	10,875,137	109,803	200,000	548,879	174.44%
Total Expenditures	12,227,362	423,845	308,654	643,879	108.61%
<u>Revenues</u>					
Revenue from Investment and Property	-16,654	0	0	0	0.00%
Miscellaneous Revenues	0	160,556	0	0	0.00%
Long-Term Debt Proceeds	9,089,958	0	0	0	0.00%
Transfers In (Nonreciprocal)	542,142	0	260,000	643,879	147.65%
Budgetary - Revenue	0	0	48,654	0	-100.00%
Total Revenues	9,615,445	160,556	308,654	643,879	108.61%
Unreimbursed Costs	2,611,917	263,289	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-36 of the Schedules Section.

**County Administrative Office
Capital Projects Fund (FD0016)**

*Steven M. Smith,
County Administrator*

Executive Summary

Fund:	FD0016 - Capital Projects				
Cost Center Name:	Social Services Facility Imprv				Cost Center: CC1821
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Services and Supplies	3,206	1,473	126,600	153,121	20.95%
Capital Assets - Expenditures	0	631	1,152,300	1,621,079	40.68%
Transfers Out (Nonreciprocal)	0	0	0	0	0.00%
Total Expenditures	3,206	2,104	1,278,900	1,774,200	38.73%
<u>Revenues</u>					
Transfers In (Nonreciprocal)	0	0	1,278,900	1,774,200	38.73%
Budgetary - Revenue	0	0	0	0	0.00%
Total Revenues	0	0	1,278,900	1,774,200	38.73%
Unreimbursed Costs	3,206	2,104	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-38 of the Schedules Section.

**County Administrative Office
Capital Projects Fund (FD0016)**

*Steven M. Smith,
County Administrator*

Executive Summary

Fund:	FD0016 - Capital Projects				
Cost Center Name:	County Jail Facility Improvement				Cost Center: CC1822
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Capital Assets - Expenditures	251,722	0	655,000	185,000	-71.76%
Total Expenditures	251,722	0	655,000	185,000	-71.76%
<u>Revenues</u>					
Revenue from Investment and Property	-11,527	0	0	0	0.00%
Transfers In (Nonreciprocal)	731,722	0	655,000	185,000	-71.76%
Total Revenues	720,195	0	655,000	185,000	-71.76%
Unreimbursed Costs	-468,473	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-39 of the Schedules Section.

Debt Services

Kyocera Debt Service (CC1210)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0020 - Debt Service				
Cost Center Name:	Kyocera Debt Service				Cost Center: CC1210
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	77,757	72,341	80,520	80,400	-0.15%
Capital Assets - Expenditures	7,737	0	0	0	0.00%
Total Expenditures	85,494	72,341	80,520	80,400	-0.15%
Revenues					
Revenue from Investment and Property	-189	0	0	0	0.00%
Intergovernmental Revenues	1,009	336	1,009	0	-100.00%
Long-Term Debt Proceeds	7,737	0	0	0	0.00%
Transfers In (Nonreciprocal)	76,748	25,275	79,511	80,400	1.12%
Total Revenues	85,305	25,611	80,520	80,400	-0.15%
Unreimbursed Costs	189	46,730	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-40 of the Schedules Section.

Purpose / Program Discussion

This cost center is prepared by the County Administrator's Office and managed by the Auditor-Controller's Office and the General Services Department. Copier leases are directly billed to user departments, via Operating Transfer accounts, based on copier machine lease costs. The County entered into a new lease in July 2022, for a term of 60 months in a total amount not to exceed \$362,798.87, including sales tax. Departments may request replacement copiers as needed. These individual contracts are included in the overall total, with costs billed directly to the requesting departments.

Major Budget Changes

There are no major budget changes in FY 2025-26.

Recommended Budget

Total appropriations for FY 2025-26 are recommended at \$80,400, which includes \$76,413 principal payment and \$3,987 interest payment per lease contracts. This is a decrease of \$120 (0.02%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

This cost center is within the Debt Services Fund. The budget does not include the use of any specific fund balance.

Debt Services

Chevron Debt Service (CC1211)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0020 - Debt Service		Cost Center: CC1211		
Cost Center Name:	Chevron Debt Service	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Other Charges	873,281	830,363	830,396	869,211	4.67%
Total Expenditures	873,281	830,363	830,396	869,211	4.67%
Revenues					
Revenue from Investment and Property	6,902	0	0	0	0.00%
Transfers In (Nonreciprocal)	873,194	0	830,396	869,211	4.67%
Total Revenues	880,096	0	830,396	869,211	4.67%
Unreimbursed Costs	-6,815	830,363	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-41 of the Schedules Section.

Purpose / Program Discussion

This cost center is prepared by the County Administrator's Office and managed by the Auditor-Controller's Office and the General Services Department. In 2014, the Board of Supervisors approved a contract with Chevron Energy Solutions (CES) for an Energy Conservation Project. This is a 15-year contract and payments are due annually on February 27th, through 2029. During the course of construction of the project, debt service payments for the project were budgeted and paid from the Capital Project fund. After the construction was completed, this cost center within Debt Services Fund was established to make the lease payment based on the lease payment schedule. Charges are allocated to benefited departments via Operating Transfer accounts.

Major Budget Changes

There are no major budget changes in FY 2025-26.

Recommended Budget

Total FY 2025-26 Recommended appropriations are \$869,211, which includes \$744,497 principal payment and \$124,714 interest payment per the lease payment schedule. This is an increase of \$38,815 (4.7%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

This cost center is within the Debt Services Fund. The budget does not include the use of any specific fund balance.

Debt Services

Comcast Debt Service (CC1212)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0020 - Debt Service				
Cost Center Name:	Comcast Debt Service				Cost Center: CC1212
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Other Charges	77,988	71,489	77,988	77,988	0.00%
Budgetary - Expenditure	0	0	24	34	41.67%
Total Expenditures	77,988	71,489	78,012	78,022	0.01%
Revenues					
Revenue from Investment and Property	-158	0	0	0	0.00%
Intergovernmental Revenues	138	0	0	93	0.00%
Transfers In (Nonreciprocal)	77,850	0	78,012	77,929	-0.11%
Total Revenues	77,830	0	78,012	78,022	0.01%
Unreimbursed Costs	158	71,489	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-42 of the Schedules Section.

Purpose / Program Discussion

This cost center is prepared by the County Administrator's Office and managed by the General Services Department.

The County uses a dedicated, dark fiber network to transmit data, voice, and video communications. The dark fiber network serves as the County backbone that connects staff and facilities to datacenters, outside agencies, and the internet. County facilities throughout the region, including Yuba City, Live Oak, and Sutter, are serviced by the network. In addition, direct links are provided to Sutter County Superior Court, the City of Yuba City, and Yuba County.

With the expiration of the Comcast franchise agreement on July 13, 2019, the County entered into an agreement with Comcast for continued use of the dark fiber network. The agreement includes an optional construction provision that allows the County to connect potential future facilities and to migrate connections from the existing main County datacenter at 463 2nd Street. The Comcast agreement is for a ten-year term, which will ensure the County has a stable network with a predictable price.

The contract costs are \$21,176.04 for FY 2019-20, \$66,289.90 for FY 2020-21, and \$77,988.00 annually for FY 2021-22 through FY 2028-29. Optional construction to connect a future facility and to migrate connections from the existing main County datacenter at 463 2nd Street is estimated at \$290,355. Service charges for any future facility will not be incurred until fiber construction to the new facility has been completed. The total estimated cost of the ten-year agreement with the

construction option is \$1,001,725 and will be funded by a proportional countywide distribution of costs. Costs are allocated to user departments via Operating Transfer accounts.

Recommended Budget

Total FY 2025-26 Recommended appropriations are \$78,022, which is the lease payment to Comcast including \$65,887 in principal, \$12,101 in interest, and \$34 increase in reserves due to budget rounding. All appropriations are financed through operating transfers/charges to user departments and/or cancellation of Fund Balance. There is no Net County Cost in this budget.

Use of Fund Balance

This cost center is within the Debt Services Fund. The budget does not include the use of any specific fund balance.

Debt Services

Gray Ave Debt Service (CC1213)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0020 - Debt Service			Cost Center: CC1213	
Cost Center Name:	Gray Ave Building Debt Service	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Other Charges	6,030,249	0	0	0	0.00%
Total Expenditures	6,030,249	0	0	0	0.00%
Revenues					
Transfers In (Nonreciprocal)	6,030,249	0	0	0	0.00%
Total Revenues	6,030,249	0	0	0	0.00%
Unreimbursed Costs	0	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-43 of the Schedules Section.

Purpose / Program Discussion

This cost center is prepared by the County Administrator's Office.

In February 2021, the County issued a request for proposals for private placement of tax-exempt, lease revenue debt to qualified financial institutions. This debt was to be used, combined with County funds, to purchase the former Kmart retail center located on Gray Avenue in Yuba City. Bank of the West offered the most competitive rate. In May 2021, the County finalized the financing of \$6,750,000 in lease-revenue debt at a rate of 2.81 percent for 15 years. In FY 2023-24, this debt was paid in full, without penalty, giving the County maximum flexibility in repurposing part or all of the retail center within the Internal Revenue Service constraints on tax-exempt public financing.

There are currently three month-to-month rental agreements in place (with a 180-day notice requirement). Combined, the three rental agreements bring in approximately \$292,478 in revenue, which supports the ongoing maintenance costs of \$179,025. The revenue and appropriations related to the entire complex are included in the Commercial Leases cost center (CC1703).

The property was originally leased by the County in 2017 as part of its plan to consolidate many Health and Human Services programs into a single location. However, post-COVID pandemic cost estimates for remodeling the building were prohibitively high, making construction unaffordable within the County's current resources. The Board of Supervisors directed staff to begin the Surplus Land Act process to allow for alternative development (which could be mixed governmental and private use) or outright sale of the property. This process was completed in FY 2023-24, and the property is current being marketed for sale.

Recommended Budget

There are no recommended appropriations as the Gray Avenue debt is paid in full.

Use of Fund Balance

This cost center is within the Debt Services Fund and uses no fund balance.

Debt Services

SBITA Debt Service (CC1215)

Steven M. Smith,
County Administrator

Executive Summary						
Fund:	FD0020 - Debt Service			Cost Center: CC1215		
Cost Center Name:	SBITA Debt Service	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>						
Other Charges	0	1,104,864	1,160,438	1,160,438	1,172,995	1.08%
Total Expenditures	0	1,104,864	1,160,438	1,160,438	1,172,995	1.08%
<u>Revenues</u>						
Transfers In (Nonreciprocal)	0	0	1,160,438	1,160,438	1,172,995	1.08%
Total Revenues	0	0	1,160,438	1,160,438	1,172,995	1.08%
Unreimbursed Costs	0	1,104,864	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-44 of the Schedules Section.

Purpose / Program Discussion

This cost center, prepared by the County Administrator's Office and managed by the County Auditor-Controller's office, captures all capitalized Subscription-Based Information Technology Arrangements (SBITA) costs and allocates them to departments that use these services.

According to the Governmental Accounting Standards Board (GASB), a SBITA is "a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction." GASB Statement 96 requires that SBITAs be recognized as assets with corresponding subscription liabilities. The "asset" is identified as its total cost over the life of the software and then amortized over that term. Departments are allocated the initial costs of these assets as well as periodic costs. SBITAs are capitalized according to the County's capitalization thresholds based on the total value of the SBITA on a County-wide basis. SBITAs that do not meet these thresholds continue to be treated as subscriptions and expensed within individual cost centers.

Recommended Budget

Total FY 2025-26 Recommended appropriations are \$1,172,995, which includes \$1,027,166 principal and \$145,829 interest payments per the lease payment schedule. This is an increase of \$12,557 (1.1%) from the FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

This cost center is within the Debt Services Fund and uses no fund balance. The budget does not include the use of any specific fund balance.

County Administrative Office

American Recovery Plan Act (CC0269)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD1005 - SR Public Health			Cost Center: CC0269	
Cost Center Name:	American Recovery Plan Act - ARPA		2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Other Charges	5,412	0	0	0	0.00%
Transfers Out (Nonreciprocal)	554,365	2,204,535	3,419,803	0	-100.00%
Total Expenditures	559,777	2,204,535	3,419,803	0	-100.00%
<u>Revenues</u>					
Revenue from Investment and Property	188,935	0	48,000	0	-100.00%
Intergovernmental Revenues	554,365	2,204,535	3,057,435	0	-100.00%
Budgetary - Revenue	0	0	314,368	0	-100.00%
Total Revenues	743,300	2,204,535	3,419,803	0	-100.00%
<u>Unreimbursed Costs</u>	-183,522	0	0	0	0.00%
<u>Allocated Positions</u>	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-45 of the Schedules Section.

Purpose / Program Discussion

The American Rescue Plan Act (ARPA) was signed into law in March 2021 in response to the economic effects of the novel coronavirus of 2019 (COVID-19) pandemic. Under the State and Local Fiscal Recovery Funds (SLFRF) section of the ARPA, cities and counties are allocated federal funding. Sutter County's allocation is \$18,835,480. Funding was advanced to counties in two "tranches" in 2021 and 2022. The County received its first tranche (\$9,417,740) in May 2021 and the second tranche (\$9,417,740) in June 2022. Funds, along with any accrued interest, have been fully spent by December 31, 2024.

Funding was allowed to be spent on a number of categories, including replacing lost public sector revenue, supporting the COVID-19 public health and economic response, providing premium pay for eligible workers performing essential work, and investing in water, sewer and broadband infrastructure. The US Treasury Department released specific instructions regarding this funding, including instruction on how to calculate the amount of funding eligible as revenue replacement. Revenue replacement funding is the most flexible for local government and can be spent on "government services" excluding additional lump sum pension payments, increases to reserves, and offsetting a tax reduction. Using the formula provided by Treasury, staff determined the revenue loss for Sutter County at \$13,896,577 for calendar year 2020 and \$15,056,025 for calendar year 2021. The two-year loss of \$28,952,602 exceeds the allocation by \$10,117,122, making the entire allocation eligible under the Revenue Replacement category.

Recommended Budget

Since funds were fully expended by December 31, 2024, there are no appropriations for FY 2025-26.

Use of Fund Balance

Revenues in this cost center are only recognized as the supporting expenditures occur and funds are transferred out to operating departments. Therefore, this cost center does not have fund balance.

County Share Budgets

Trial Courts - General (CC2110)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0014 - Trial Court		Cost Center: CC2110		
Cost Center Name:	Trial Court - General	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Services and Supplies	251	0	0	0	0.00%
Other Charges	-935	0	0	0	0.00%
Total Expenditures	-684	0	0	0	0.00%
Revenues					
Revenue from Investment and Property	17,710	0	0	0	0.00%
Transfers In (Nonreciprocal)	3,706,738	3,252,512	4,878,770	4,839,454	-0.81%
Total Revenues	3,724,447	3,252,512	4,878,770	4,839,454	-0.81%
Unreimbursed Costs	-3,725,131	-3,252,512	-4,878,770	-4,839,454	-0.81%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-46 of the Schedules Section.

Purpose

The Trial Court Fund consists of the budgets for Probation, Sheriff's Court Bailiffs, the Public Defender, and the County General Fund contribution to Superior Court operations and conflict indigent defense costs. This budget, which is prepared by the County Administrator's Office, shows the contribution from the County General Fund necessary to balance the Trial Court Fund.

Major Budget Changes

- (\$39,317) Decrease in Operating Transfer in from General Fund contribution

Recommended Budget

Revenue recommended from the General Fund contribution to the Trial Court Fund (FD0014) is \$4,839,454, which is a decrease of \$39,317 (-0.81%) from the FY 2024-25 Adopted Budget. The decrease is related to a \$126,135 increase in Court Fines (CC2109) consistent with FY 2023-24 actual receipts and current year revenue. The revenue increase is offset by increases in operating costs in the Probation Department (CC2304) and an increase in the net cost of the Consolidated Courts cost center (CC2112) related to higher contract attorney fees and a projected decrease in Court Reimbursement revenue.

Use of Fund Balance

This cost center is within the Trial Court Fund. The budget does not include the use of any specific fund balance.

County Share Budgets

Trial Court Funding (CC2114)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Trial Court - County Share			Cost Center: CC2114	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Transfers Out (Nonreciprocal)	3,793,939	3,252,512	4,878,770	4,839,454	-0.81%
Total Expenditures	3,793,939	3,252,512	4,878,770	4,839,454	-0.81%
Unreimbursed Costs	3,793,939	3,252,512	4,878,770	4,839,454	-0.81%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-47 of the Schedules Section.

Purpose

This cost center, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Trial Court Fund. The amount appropriated is shown as revenue in the Trial Court General (CC2110) budget.

Major Budget Changes

- \$594,058 Increase of the General Fund contribution transfer out to Trial Court Fund

Recommended Budget

Recommended appropriations for the General Fund contribution to the Trial Court Fund (FD0014) is \$4,839,455, which is decrease of \$39,317 (-0.81%) from the FY 2024-25 Adopted Budget and equals the revenue that is required to meet the Net County Costs of all the cost centers within the Trial Court Fund (FD0014): Sheriff's Court Bailiffs (CC2103), Public Defender (CC2106), Trial Court Funding (CC2109), Superior Court (CC2112) and Probation (CC2304). The decrease is related to a \$126,135 increase in Court Fines (CC2109) consistent with FY 2023-24 actual receipts and current year revenue. The revenue increase is offset by increases in operating costs in the Probation Department (CC2304) and an increase in the net cost of the Consolidated Courts cost center (CC2112) related to higher contract attorney fees and a projected decrease in Court Reimbursement revenue.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

County Share Budgets

Public Safety - General (CC2210)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0015 - Public Safety		Cost Center: CC2210		
Cost Center Name:	Public Safety - General	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Services and Supplies		17	0	0	0 0.00%
Other Charges		656	0	0	0 0.00%
Transfers Out (Nonreciprocal)		0	0	480,000	0 -100.00%
Total Expenditures		673	0	480,000	0 -100.00%
Revenues					
Revenue from Investment and Property		63,991	0	0	0 0.00%
Transfers In (Nonreciprocal)		34,324,070	24,627,721	37,905,766	39,303,553 3.69%
Total Revenues		34,388,061	24,627,721	37,905,766	39,303,553 3.69%
Unreimbursed Costs		-34,387,387	-24,627,721	-37,425,766	-39,303,553 5.02%
Allocated Positions		0.00	0.00	0.00	0.00 0.00%

Budget detail can be found on page SC-48 of the Schedules Section.

Purpose

California voters enacted Proposition 172 in November 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. This cost center is prepared by the County Administrator's Office to show both the revenue derived from the half-cent sales tax and the contribution from the County General Fund necessary to finance public safety costs. The Proposition 172 half-cent sales tax Public Safety Augmentation Fund and the General Fund contribution are budgeted in the Public Safety - County Share (CC2215) cost center.

Major Budget Changes

Revenues

- \$3,101,119 Increase in Operating Transfers in from the General Fund
- (\$383,147) Decrease in Operating Transfers in from the Proposition 172 half-cent sales tax Public Safety Augmentation Fund (CC0282)

Recommended Budget

The Revenue for this budget is recommended at \$39,303,553, which is an increase of \$1,877,787 (5.0%) from the FY 2024-25 Adopted Budget. The total amount recommended from each funding source is as follows:

- Proposition 172 Public Safety Augmentation Fund is recommended at \$11,262,882
- General Fund transfer is recommended at \$28,040,671

Use of Fund Balance

This cost center is within the Public Safety Fund. The budget does not include the use of any specific fund balance.

County Share Budgets Public Safety Funding (CC2215)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Public Safety - County Share			Cost Center:	CC2215
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Transfers Out (Nonreciprocal)	23,078,501	15,986,368	25,118,889	28,040,671	11.63%
Total Expenditures	23,078,501	15,986,368	25,118,889	28,040,671	11.63%
Unreimbursed Costs	23,078,501	15,986,368	25,118,889	28,040,671	11.63%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-49 of the Schedules Section.

Purpose

This cost center, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Public Safety Fund. The amount appropriated in this cost center appears as revenue in the Public Safety – General (CC2210) cost center, which is located in the Public Safety Fund (FD0015).

Major Budget Changes

Other Charges

- \$2,921,782 Increase in Operating Transfers Out from the General Fund

Program Discussion / Recommended Budget

Recommended appropriations are \$28,040,671, which is an increase of \$2,921,782 (11.6%) from the FY 2024-25 Adopted Budget. The General Fund contribution to the Public Safety Fund reflects the total of the recommended Unreimbursed Costs of all budgets within the Public Safety Fund. The increase is largely due to increased costs in the operating departments (District Attorney, Sheriff, Fire Administration, and Office of Emergency Services) as well as the elimination of federal American Rescue Plan Act (ARPA) funds that were exhausted on December 31, 2024.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

County Share Budgets

Health Care - General (CC4110)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0012 - Health		Cost Center: CC4110		
Cost Center Name:	Healthcare - General	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Other Charges		2,110	0	0	0 0.00%
Total Expenditures		2,110	0	0	0 0.00%
Revenues					
Revenue from Investment and Property		180,082	0	0	0 0.00%
Transfers In (Nonreciprocal)		6,882,825	6,169,294	8,393,712	9,869,743 17.58%
Total Revenues		7,062,907	6,169,294	8,393,712	9,869,743 17.58%
Unreimbursed Costs		-7,060,797	-6,169,294	-8,393,712	-9,869,743 17.58%
Allocated Positions		0.00	0.00	0.00	0.00 0.00%

Budget detail can be found on page SC-50 of the Schedules Section.

Purpose / Program Discussion

The Health Care - General cost center includes Health Realignment Revenue and the contribution from the County General Fund, which constitutes that fund's share of health costs. It should be noted that Health Realignment Revenue is transferred into the Health Fund from Special Revenue Fund (FD0247) and consists of two components: Vehicle License Fee and Sales Tax Revenue.

In March 2014 AB-85 came into effect, which redirected how sales tax and vehicle license fees for health realignment revenue are distributed, as well as ceased the pass-through of realigned County Medical Services Program (CMSP) funds. Realignment revenues will continue to be monitored to see how that revenue stream may affect this cost center throughout the coming fiscal year.

Vehicle License Fee for Health Realignment revenues are recommended at \$5,340,000. This cost center is prepared by the County Administrator's Office.

Major Budget Changes

Revenues

- \$1,741,407 Increase in Operating Transfer-In from General Fund
- (\$265,376) Decrease in Cancellation of Obligated Fund Balance from Health Realignment Special Revenue Fund (FD0247)

Recommended Budget

County Share Budgets Health Care - General (CC4110)

*Steven M. Smith,
County Administrator*

This revenue-only budget reflects anticipated funding of \$9,869,743, which supports appropriations throughout the Health Fund (FD0012).

The County General Fund's contribution to the Health Fund is recommended at \$4,069,743, an increase of \$1,741,407 (74.8%) compared to the FY 2024-25 Adopted Budget. This contribution includes \$674,240 to satisfy the County's AB8 required match per Welfare and Institutions Code Section 17608.10 (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County's required County Medical Services Program (CMSP) Participation Fee, which, pursuant to Welfare and Institutions Code Section 16809.3(d), may not be paid with Health Realignment funds, and, pursuant to Welfare and Institutions Code Section 16990(e), may not be included in determining compliance with any other statutory Maintenance of Effort provisions.

Realignment revenues for health are recommended at \$5,800,000, which is a decrease of \$265,376 over the FY 2024-25 Adopted Budget.

Use of Fund Balance

This cost center is within the Health Fund and does not include the use of any specific fund balance.

County Share Budgets Health Fund (CC4112)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Health - County Share			Cost Center: CC4112	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	1,264,649	1,552,224	2,328,336	4,069,743	74.79%
Total Expenditures	1,264,649	1,552,224	2,328,336	4,069,743	74.79%
Revenues					
Intergovernmental Revenues	0	0	0	0	0.00%
Total Revenues	0	0	0	0	0.00%
Unreimbursed Costs	1,264,649	1,552,224	2,328,336	4,069,743	74.79%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-51 of the Schedules Section.

Purpose / Program Discussion

The Health Fund – County Share cost center includes the County’s share of the cost of the cost centers and programs of the Health Services Fund (FD0012). This cost center no longer includes Health Realignment Vehicle License Fee revenue. Health Realignment revenue is budgeted as an operating transfer directly from Health Realignment Special Revenue Fund (FD0247) to the Health Fund (FD0012).

This cost center is prepared by the County Administrator's Office.

Major Budget Changes

Other Finance Uses

- \$1,741,407 Increase in Operating Transfer Out due to increase of Net County Cost contribution

Recommended Budget

Total appropriation of the County General Fund’s contribution to the Health Fund is recommended at \$4,069,743, an increase of \$1,741,407 (74.8%) from the FY 2024-25 Adopted Budget.

The County General Fund’s contribution to the Health Fund includes \$674,240 to satisfy the County’s AB8 required match per Welfare and Institutions Code Section 17608.10 (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County’s required County Medical Services Program (CMSP) Participation Fee, which, pursuant to Welfare

and Institutions Code Section 16809.3(d), may not be paid with Health Realignment funds, and, pursuant to Welfare and Institutions Code Section 16990(e), may not be included in determining compliance with any other statutory Maintenance of Effort provisions.

Use of Fund Balance

This cost center is within the General Fund and does not include the use of any specific fund balance.

County Share Budgets

Welfare/Social Services General (CC5110)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0013 - Welfare/Social Services			Cost Center: CC5110	
Cost Center Name:	Welfare and Social Services - General	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Salaries and Employee Benefits	0	0	0	0	0.00%
Other Charges	-1,988	0	0	0	0.00%
Total Expenditures	-1,988	0	0	0	0.00%
Revenues					
Revenue from Investment and Property	-158,483	0	0	0	0.00%
Transfers In (Nonreciprocal)	6,187,214	288,408	8,975,768	10,181,561	13.43%
Total Revenues	6,028,732	288,408	8,975,768	10,181,561	13.43%
Unreimbursed Costs	-6,030,720	-288,408	-8,975,768	-10,181,561	13.43%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-52 of the Schedules Section.

Program Discussion

The Welfare and Social Services General cost center is a revenue-only cost center used to balance the Welfare and Social Services Fund (FD0013) to the total cost of all cost centers within that fund. This cost center contains revenue from the Social Services Realignment 1991 Revenue Fund (CC0248), Social Services Realignment 2011 Revenue Fund (CC0245) and a General Fund contribution. The latter constitutes the County's maintenance of effort level for CalWORKs programs of \$433,225. Welfare and Social Services net county costs, shown as a corresponding appropriation in the Welfare - County Share (CC5113) cost center. The revenue included in this cost center equals the sum of the unreimbursed costs of all the other cost centers in the Welfare and Social Services Fund.

This budget is prepared by the County Administrator's Office.

Major Budget Changes

Revenues

- \$1,205,793 Increase in Operating Transfer In due to decrease of revenue transferred from Realignment Revenue Fund

Recommended Budget

The anticipated revenue is \$10,181,561 an increase of \$1,205,793 (13.4%) from the FY 2024-25 Adopted Budget. The increase is related to funds anticipated to be transferred from the Social Services Realignment Revenue Fund during FY 2024-25 plus \$1,225 in additional General Fund contribution to reflect the current CalWORKs maintenance of effort.

The Social Services Realignment amounts are calculated each year by the State Controller's Office. It should be noted these budgeted figures are subject to change once revenue estimate information becomes available from the State Controller's office later in the year.

Use of Fund Balance

This cost center is within the Welfare and Social Services Fund.

County Share Budgets

Welfare/Social Services Fund (CC5113)

Steven M. Smith,
County Administrator

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Welfare - County Share			Cost Center: CC5113	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Transfers Out (Nonreciprocal)	1,002,563	581,037	1,001,338	433,225	-56.74%
Total Expenditures	1,002,563	581,037	1,001,338	433,225	-56.74%
Revenues					
Intergovernmental Revenues	569,338	564,199	569,338	0	-100.00%
Total Revenues	569,338	564,199	569,338	0	-100.00%
Unreimbursed Costs	433,225	16,838	432,000	433,225	0.28%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-53 of the Schedules Section.

Mission / Program Discussion

The Welfare/Social Services Fund – County Share cost center includes the County’s share of the cost for programs included in the Welfare/Social Services Fund (FD0013). The amount appropriated in this cost center is shown as revenue in the Welfare/Social Services–General cost center (CC5110). This budget is prepared by the County Administrator’s Office.

Recommended Budget

Recommended appropriations are \$433,225, which is a decrease of \$569,338 (-56.7%) due to the removal of Vehicle License Fee Realignment for Social Services, which is now transferred directly from the Social Services Local Revenue Fund to CC5110 for use on Social Service programs. The Net County Cost of \$433,225 in this cost center represents the County share, or Maintenance of Effort (MOE), required for the CalWORKs in the Welfare/Social Services Fund. The increase in the MOE for FY 2025-26 is \$1,225.

Use of Fund Balance

This cost center is within the General Fund and does not include the use of any specific fund balance.

**Clerk-Recorder
Clerk of the Board (CC1105)**

Donna M. Johnston, Clerk-Recorder

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Clerk Of The Board		Cost Center: CC1105		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	260,490	243,323	297,599	312,084	4.87%
Services and Supplies	43,281	39,801	56,993	107,942	89.40%
Other Charges	681	0	0	0	0.00%
Transfers Out (Nonreciprocal)	1,679	93	3,648	3,508	-3.84%
Total Expenditures	306,131	283,218	358,240	423,534	18.23%
<u>Revenues</u>					
Fines, Forfeitures, and Penalties	1,000	852	750	750	0.00%
Charges for Services	0	0	50	50	0.00%
Total Revenues	1,000	852	800	800	0.00%
Unreimbursed Costs	305,131	282,366	357,440	422,734	18.27%
Allocated Positions	2.12	0.00	2.12	2.13	0.24%

Budget detail can be found on page SC-54 of the Schedules Section.

Mission / Program Discussion

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is the official repository of the Board of Supervisors' records and, in accordance with State law, is charged with the safekeeping of all books, papers, and records deposited with this office.

Staff attends each session of the Board of Supervisors; prepares and maintains indexes for Board agendas and minutes, approved resolutions, and adopted ordinances; issues legal advertising for public notices; maintains lists of appointments to County Boards and Commissions; maintains the County's Conflict-of-Interest Code; processes claims against the County; accepts service on lawsuits against the County; and carries out the State mandate to maintain the historical archives of the County, which date back to its formation in 1850.

This office also provides administrative support to the Board for more than Boards and Commissions; to the Assessment Appeals Board No. 1; Water Works District No.1; In-Home Supportive Services Public Authority; Sutter County Water Agency; and the Countywide Oversight Board. The Clerk of the Board also serves as the permanent secretary to the City Selection Committee and serves as Filing Officer for Statements of Economic Interest (Form 700).

The Clerk of the Board's budget includes funding for 1.00 Assistant Clerk of the Board, 1.00 Deputy Board Clerk, a .05 portion of the Accountant and a 0.13 portion of the County Clerk-Recorder's time for oversight of the office.

Major Budget Changes

Salaries & Benefits

- \$14,485 Increase primarily due to a reclassification study

Services & Supplies

- \$50,949 Increase primarily due to the need to purchase a new agenda management system to replace the discontinued IQM2 system

Accomplishments

In calendar year 2024, Clerk of the Board's staff:

- Supported more than 40 regular and special meetings of the Board of Supervisors and more than 45 Standing Committee meetings of the Board
- Added CEQA filings to the Sutter County website - increasing online resources for citizens, thereby providing transparency and access to documents
- Created more than 90 Certificates of Recognition and Proclamations for organizations and community members
- Received and fielded inquiries from constituents, community groups, organizations, private agencies, and other governmental jurisdictions for the Board of Supervisors' office
- Assisted the Clerk-Recorder's office with archival goals

Goals

Using best practices to preserve all documents both in original format as well as digital, and therefore the history of county government; increasing online resources for citizens, thereby providing transparency and access to documents the public may need to make informed decisions and promote civic engagement; and providing support to the Board of Supervisors. The department will continue to research alternative streaming and agenda management systems to replace the current system as the current system is being phased out by the vendor.

Recommended Budget

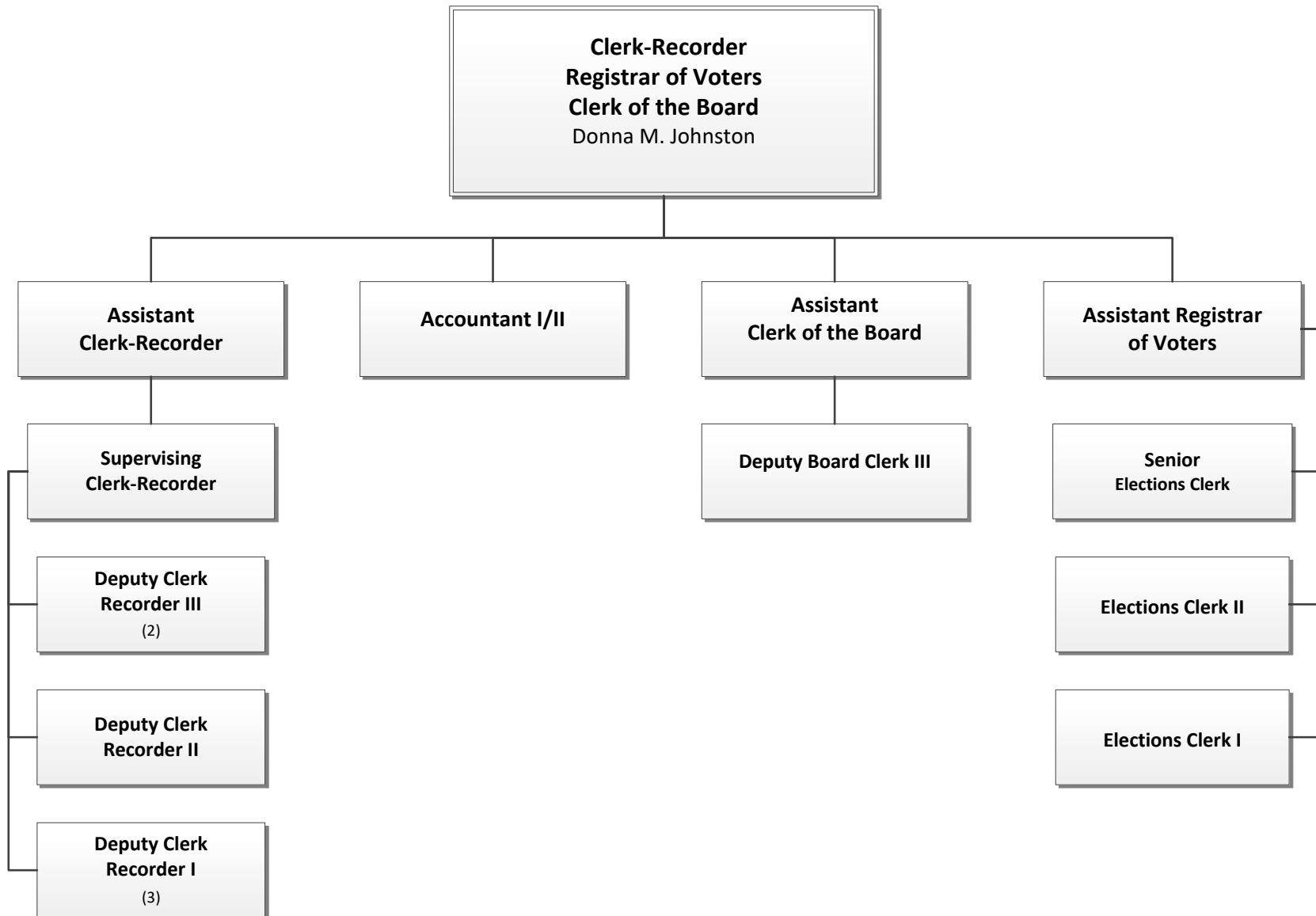
Total appropriations are recommended at \$423,534, an increase of \$65,294 (18.2%) over the FY 2024-25 Adopted Budget. The General Fund provides 99.8% of the financing for this cost center and Net County Cost is increased by \$65,294 (18.3%) compared to the FY 2024-25 Adopted Budget.

Use of Fund Balance

This cost center is within the General Fund. It does not include the use of any specific fund balance.

**County Clerk-Recorder/Registrar
of Voters/Clerk of the Board
FY 2025-26**

Recommended



Clerk-Recorder County Elections (CC1502)

Donna M. Johnston, Clerk-Recorder

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Elections		Cost Center: CC1502		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	527,185	513,676	714,210	642,869	-9.99%
Services and Supplies	583,079	386,243	713,674	717,100	0.48%
Other Charges	4,917	50	20,000	0	-100.00%
Intrafund Transfers	31,726	0	0	0	0.00%
Transfers Out (Nonreciprocal)	13,808	376	20,866	21,486	2.97%
Total Expenditures	1,160,715	900,345	1,468,750	1,381,455	-5.94%
Revenues					
Revenue from Investment and Property	02	0	0	0	0.00%
Intergovernmental Revenues	60,519	28,703	105,500	105,500	0.00%
Charges for Services	97,593	42,740	141,500	161,500	14.13%
Miscellaneous Revenues	2,729	2,797	3,500	3,500	0.00%
Budgetary - Revenue	0	0	100,000	0	-100.00%
Total Revenues	160,842	74,240	350,500	270,500	-22.82%
Unreimbursed Costs	999,873	826,105	1,118,250	1,110,955	-0.65%
Allocated Positions	4.85	0.00	4.85	4.85	0.00%

Budget detail can be found on page SC-56 of the Schedules Section.

Mission / Program Discussion

This cost center is administered by the County Clerk-Recorder to conduct Federal, State, and local elections in the county. The Elections Official / Registrar of Voters administers voter registration and outreach; maintains the master voter file, master office list, and incumbent file; processes ballots; lays out and proofs all sample ballots, official ballots, and voter information materials; establishes precinct boundaries and polling place locations; recruits and trains precinct workers; maintains, tests, and distributes voting equipment to all polling places; tabulates all voted ballots; and conducts the official election canvass.

The Elections cost center funds the elections that the County administers. Additionally, the department oversees elections administered on behalf of other entities such as the cities of Yuba City and Live Oak, along with various School Districts and other Special Districts. Elections that are administered for other entities are generally consolidated with countywide elections, and the County is reimbursed for the other jurisdictions' proportionate share of costs.

There is one election anticipated for this fiscal year, which is the June 2026 Primary Election. The appropriations reflecting the additional costs are included in the Recommended Budget.

Major Budget Changes

Salaries & Benefits

- (\$71,341) Decrease in salary and benefits

Revenue

- (\$80,000) Decrease due to not using restricted funds

Accomplishments & Goals

FY 2024-25 Accomplishments

- Successfully conducted the November 2024 Presidential General Election

FY 2025-26 Goals

- Successfully conducting the June 2026 Primary Election
- Increasing voter registration, online services, and mandated voter services

Recommended Budget

Total appropriations are recommended at \$1,381,455, a decrease of \$87,295 (-5.9%) from the FY 2024-25 Adopted Budget. The General Fund provides 80.4% of the financing for this budget. Net County Cost decreased by \$7,295 (-0.65%) compared to the FY 2024-25 Adopted Budget.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections. This budget does not include funding for these elections. If such an election is requested by a local jurisdiction, the cost would be reimbursed by the entity requiring the election, and a budget adjustment would be brought forward to the Board of Supervisors.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include use of any specific fund balance.

Clerk-Recorder County Recorder (CC2706)

Donna M. Johnston, Clerk-Recorder

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Recorder	Cost Center: CC2706			
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	456,612	356,721	483,984	528,771	9.25%
Services and Supplies	146,578	85,442	462,159	208,554	-54.87%
Other Charges	2,100	25	0	0	0.00%
Capital Assets - Expenditures	7,714	0	183,629	48,200	-73.75%
Transfers Out (Nonreciprocal)	12,044	239	18,817	18,795	-0.12%
Total Expenditures	625,048	442,426	1,148,589	804,320	-29.97%
Revenues					
Charges for Services	305,638	284,712	384,200	423,000	10.10%
Miscellaneous Revenues	0	200	0	0	0.00%
Sale of Capital Assets	04	0	0	0	0.00%
Transfers In (Nonreciprocal)	260,939	0	748,459	355,712	-52.47%
Total Revenues	566,581	284,912	1,132,659	778,712	-31.25%
Unreimbursed Costs	58,468	157,514	15,930	25,608	60.75%
Allocated Positions	4.98	0.00	4.98	4.98	-0.10%

Budget detail can be found on page SC-59 of the Schedules Section.

Mission / Program Discussion

The County Recorder is responsible for recording and filing documents that verify ownership, liens, or encumbrances of all land in Sutter County. The Recorder's duties include reproducing and indexing documents, papers, maps, and notices for which State law requires recording. Duties also include filing and maintaining birth, death, and marriage records.

The Recorder cost center includes operations funded by document recording fees, which are regulated by Government Code. A specified portion of these fees are set aside into special revenue funds for specific projects. These special revenue funds and their purposes are:

- Micrographic Fund (CC0237) – converting document storage system to micrographics
- Clerk/Recorder Upgrade Fund (CC0232) – support, maintenance, and improvement of the County's recorded document system
- Vital Statistics Fund (CC0288) – funds modernization of vital records operations
- Social Security Truncation Fund (CC0280) – no longer collects revenue as of April 1, 2022
- E-Recording (CC0230) – funds infrastructure for electronic recording of documents
- SB2 Affordable Housing and Jobs Act (CC0138) – transfers to state for housing projects

- Restricted Covenant Modification Fund (CC0263) – funds for restrictive covenant program pursuant to Assembly Bill 1466

The operational costs split between Clerk and Recorder are 45% Clerk and 55% Recorder, the same ratio as FY 2024-25.

Major Budget Changes

Salaries & Benefits

- \$44,787 Increase due to annual step and negotiated salary and benefit increases

Services & Supplies

- (\$253,605) Decrease primarily due to the postponement of the Clerk-Recorder building updates, resulting from current limitations in temporary relocation facilities and available labor resources

Capital Assets

- (\$135,429) Decrease primarily due to the postponement of the Clerk-Recorder building floor leveling resulting from current limitations in temporary relocation facilities and available labor resources

Other Financing Sources

- \$8,500 Operating Transfer In from E-Recording Fund (CC0230)
- \$10,600 Operating Transfer In from Micrographic Fund (CC0237)
- \$172,412 Operating Transfer In from Upgrade Fund (CC0232)
- \$100,000 Operating Transfer In from SB2 B&J Fund (CC0138)
- \$16,000 Operating Transfer In from Vital Statistic Fund (CC0288)
- \$48,200 Operating Transfer In from RCM Fund (CC0263)

Goals

- Continue the increased acceptance of electronic vital records
- Remodel existing location or relocate

Recommended Budget

Total appropriations are recommended at \$804,320, a decrease of \$344,269 (29.9%) from the FY 2024-25 Adopted Budget. The General Fund provides 0.03% of the financing for this budget to cover the mandated no-fee recordings on behalf of other governmental agencies and County departments. Net County Cost increased by \$9,678 (60.7%) compared to the FY 2024-25 Adopted Budget.

The following Capital Asset-Software is recommended to be approved as of July 1, 2025:

- \$48,200 Tyler software implementation

Use of Fund Balance

This cost center is within the General Fund. It does not include the use of any specific fund balance.

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	County Clerk		Cost Center: CC2710		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	311,747	268,983	382,101	417,894	9.37%
Services and Supplies	45,821	41,543	331,273	78,342	-76.35%
Other Charges	1,677	0	0	0	0.00%
Capital Assets - Expenditures	6,311	0	46,151	46,151	0.00%
Transfers Out (Nonreciprocal)	4,178	195	6,476	6,275	-3.10%
Total Expenditures	369,734	310,721	766,001	548,662	-28.37%
<u>Revenues</u>					
Licenses, Permits, and Franchises	14,800	13,365	25,000	28,000	12.00%
Charges for Services	237,119	249,001	334,000	348,000	4.19%
Total Revenues	251,919	262,366	359,000	376,000	4.74%
Unreimbursed Costs	117,815	48,355	407,001	172,662	-57.58%
Allocated Positions	4.05	0.00	4.05	4.05	0.00%

Budget detail can be found on page SC-62 of the Schedules Section.

Mission / Program Discussion

The County Clerk issues marriage licenses; processes passport applications; files fictitious business name statements; registers notaries, process servers, and professional photocopiers; performs wedding ceremonies; and performs other related work. The office prides itself on accuracy and continues to have no fraudulent passport applications as determined by the US Department of State. This cost center funds the County Clerk operations. The operational costs split between Clerk and Recorder are 45% Clerk & 55% Recorder, the same ratio as FY 2024-25.

Major Budget Changes

Salaries & Benefits

- \$35,793 Increase due to annual step and negotiated salary and benefit increases

Services & Supplies

- (\$252,931) Decrease primarily due to the postponement of the Clerk-Recorder building updates, resulting from current limitations in temporary relocation facilities and available labor resources

Charges for Services

- \$14,000 Increase due to higher demand for services

Goals

- Expand online services for customers
- Remodel existing location or relocate

Recommended Budget

Total appropriations are recommended at \$548,662 a decrease of \$217,339 (-28.3%) from the FY 2024-25 Adopted Budget. The General Fund provides 31.4% of the financing for this budget and Net County Cost is decreased by \$234,339 (-57.5%) compared to the FY 2024-25 Adopted Budget.

The following Capital Asset-Software is recommended to be approved as of July 1, 2025:

- \$46,151 Tyler software implementation

Use of Fund Balance

This cost center is within the General Fund. It does not include the use of any specific fund balance.

Clerk-Recorder Domestic Violence (CC2711)

Donna M. Johnston, Clerk-Recorder

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Domestic Violence Centers			Cost Center: CC2711	
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Other Charges	4,285	0	25,000	15,525	-37.90%
Total Expenditures	4,285	0	25,000	15,525	-37.90%
<u>Revenues</u>					
Licenses, Permits, and Franchises	4,726	0	25,000	15,525	-37.90%
Total Revenues	4,726	0	25,000	15,525	-37.90%
Unreimbursed Costs	-441	0	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-65 of the Schedules Section.

Purpose / Program Discussion

The Domestic Violence cost center collects and distributes fees generated by the issuance of marriage licenses, pursuant to Government Code section 26840 and Welfare and Institutions Code section 18305. The County may either forward these additional fees to the State for distribution to domestic violence centers or distribute the funds to a local domestic violence center.

It is recommended that the County continue to distribute the collected funds locally to Casa de Esperanza, which provides a safe house and counseling services for victims of domestic violence.

Major Budget Changes

There has been a decline in the number of marriage licenses issued. Accordingly, expenditures and revenues for FY 2025–26 have been adjusted downward to reflect this trend.

Recommended Budget

Total appropriations are recommended at \$15,525, a decrease of \$9,475 (-37.9%) from the FY 2024-25 Adopted Budget. The General Fund does not provide any financing for this cost center.

Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any fund balance.

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	County Counsel		Cost Center: CC1301		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	964,444	830,566	1,146,004	1,044,419	-8.86%
Services and Supplies	191,264	108,523	217,635	249,361	14.58%
Other Charges	2,775	25	0	0	0.00%
Transfers Out (Nonreciprocal)	9,417	501	15,518	15,441	-0.50%
Total Expenditures	1,167,900	939,615	1,379,157	1,309,221	-5.07%
Revenues					
Charges for Services	188,172	25,393	185,949	187,387	0.77%
Total Revenues	188,172	25,393	185,949	187,387	0.77%
Unreimbursed Costs	979,728	914,221	1,193,208	1,121,834	-5.98%
Allocated Positions	5.70	0.00	5.70	5.70	0.00%

Budget detail can be found on page SC-66 of the Schedules Section.

Mission / Program Discussion

The Office of County Counsel provides responsive, high-quality, and cost-effective legal services to the County of Sutter, its Treasury, and the Board of Supervisors. By upholding the highest standards of ethics, integrity, and professionalism, the office safeguards the County from risk and loss while supporting its public service goals and maintaining public trust.

County Counsel's duties include, but are not limited to, the following:

- Legal advice to County leadership, departments, committees, and the Grand Jury
- Legal support for major County projects, such as the Sutter Pointe Development
- Representation in legal matters involving land use, environmental law, taxes, and other complex issues
- Court representation in conservatorships and mental health proceedings
- Legal support for child welfare cases in juvenile court
- Guidance on employee matters, including disciplinary actions and labor issues
- Drafting and reviewing County contracts, ordinances, and resolutions
- Oversight of legal risk, claims, and collaboration with Risk Management to reduce liability
- Coordination of Public Records Act responses to ensure transparency and timely access
- Management of outside legal counsel when specialized expertise is needed
- In-house Notary Public services for County departments

By upholding the highest standards of ethics and professionalism, County Counsel is committed to serving the public and supporting the effective, lawful operation of County government.

Goals in FY 2025-26

- Serve and protect the County, its treasury, and its governing body, by providing timely, responsive, high quality legal services and aggressively representing the county in litigation
- Provide creative solutions and viable alternatives to support the delivery of County services
- Continuous professional development of staff attorneys allowing for cross-training and increased specialized legal knowledge resulting in empowerment, increased value to the County, and building of institutional knowledge.

Major Budget Changes

Salaries and Benefits

- (\$101,585) Decrease due to voluntary freezing of Deputy County Counsel I-V flex position

Services and Supplies

- \$31,726 Increase in services and supplies will be mitigated by Health and Human Services revenue offsets. General fund impact is only \$11,726. Small increase in services and supplies needed to ensure capacity to maintain highest standard of legal service to County despite reduced staff.

Recommended Budget

Total appropriations are recommended at \$1,309,221 a decrease of \$69,936 (5.07%) from the FY 2024-25 Adopted Budget. Net County Cost is \$1,121,834, a decrease of \$71,374 (-5.98%) from the FY 2024-25 Adopted Budget. The General Fund provides 85.69% of the financing for this cost center.

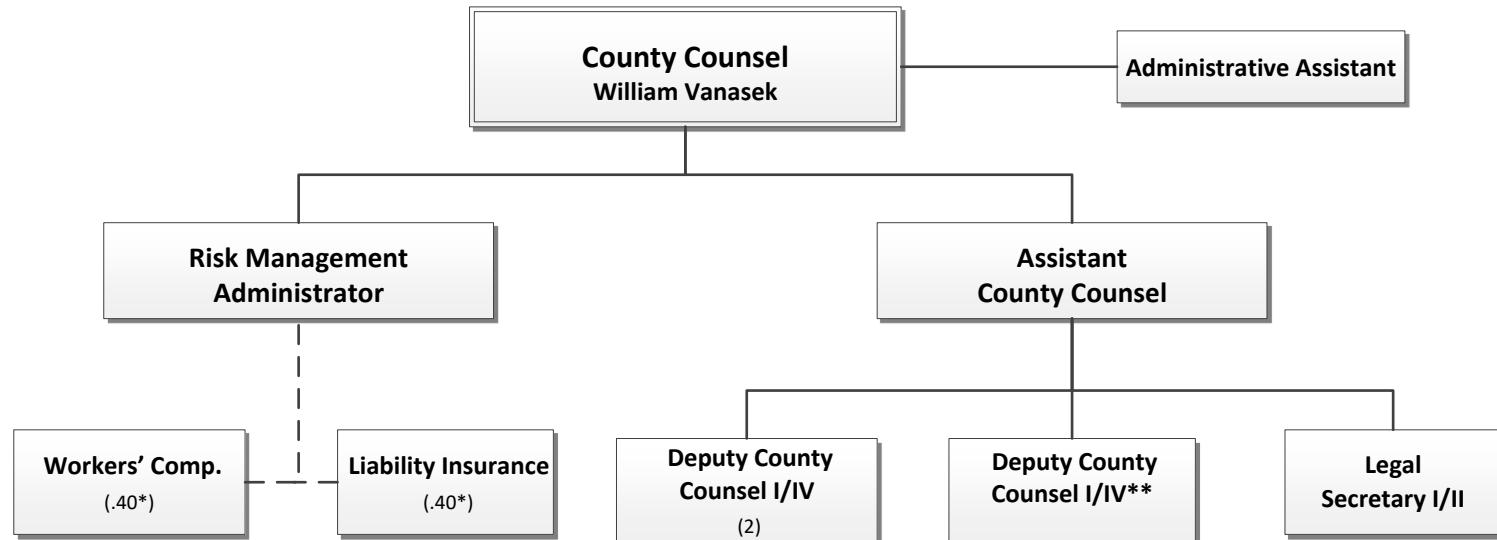
Use of Fund Balance

This cost center is within the General Fund and does not include the use of any specific fund balance.

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County Counsel FY 2025-26

Recommended



Notes:

*60% of each of these positions allocated to the Human Resources Department.

**Funded by HHS – Children Welfare Services Program

County Counsel Liability Insurance (CC4590)

William Vanasek, County Counsel

Executive Summary					
Fund:	FD4590 - Liability Insurance ISF				
Cost Center Name:	Liability Insurance ISF				Cost Center: CC4590
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
<u>Expenditures</u>					
Salaries and Employee Benefits	313,723	279,852	350,286	406,172	15.95%
Services and Supplies	3,517,025	4,307,903	4,755,698	3,970,800	-16.50%
Other Charges	13,364	0	14,752	35,546	140.96%
Transfers Out (Nonreciprocal)	0	0	1,221	0	-100.00%
Budgetary - Expenditure	0	0	119,037	0	-100.00%
Total Expenditures	3,844,112	4,587,755	5,240,994	4,412,518	-15.81%
<u>Revenues</u>					
Revenue from Investment and Property	43,485	0	16,636	20,624	23.97%
Charges for Services	3,644,892	1,289,168	5,154,358	4,321,894	-16.15%
Miscellaneous Revenues	70,000	70,000	70,000	70,000	0.00%
Total Revenues	3,758,377	1,359,168	5,240,994	4,412,518	-15.81%
Unreimbursed Costs	85,735	3,228,588	0	0	0.00%
Allocated Positions	2.00	0.00	2.00	2.00	0.00%

Budget detail can be found on page SC-68 of the Schedules Section.

Purpose / Program Discussion

This budget identifies the annual expenses for the operation of the Self-insured Liability program, which is established as an Internal Service Fund (ISF). All revenues and expenses are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that impact this cost center are insurance premiums and salaries & benefits. On a year-over-year basis, insurance premiums are subject to economic stimuli, global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. Catastrophic claims continue to be sizable in frequency and severity. Property losses are at an all-time high as a result of natural disasters California has endured the past few years including wildfires and flooding. These disasters and associated costs have reduced the number of carriers available in the open market which in turn increases the cost of property insurance.

Since 2015, the County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. Excess insurance policies are purchased through Public Risk Innovation, Solutions, and Management (PRISM) by way of Trindel Insurance Fund. The excess policies provide coverage

County Counsel Liability Insurance (CC4590)

William Vanasek, County Counsel

for liability losses up to \$25 million. This helps the county to mitigate uncontrollable economic factors.

Accomplishments FY 2024-25

In FY 2024-25, Risk Management accomplished the following:

1. Passed the annual audit by Trindel Insurance Fund and received the subsidy; and
2. Created a Workplace Violence Prevention Plan in compliance with SB-553.

Goals in FY 2025-26

In FY 2025-26, Risk Management will focus on the following:

1. Pass the annual audit by Trindel Insurance Fund to receive the subsidy; and
2. Find the most cost-efficient methods of maintaining sufficient insurance coverage.

Major Budget Changes

Salaries & Benefits

- \$55,886 Net increase due to changes in allocated staff salaries/benefits

Services & Supplies

- (\$784,898) Decrease in Liability, Malpractice and Property/General Insurance Premiums

Fund Balance Reserves

- (\$119,037) Decrease in reserves available to cover the negative Net Assets from additional claims (Increase in Reserves minus Cancellation of Fund Balance)

Revenues

- (\$828,476) Decrease in the amount recovered from departments for Liability, Malpractice and Property/General Insurance resulting from the decrease in Premiums

Recommended Budget

Total appropriations are recommended at \$4,412,518, a decrease of \$828,476 (-15.8%) compared to FY 2024-25 Adopted Budget. The Liability Insurance cost center operates as an Internal Services Fund and balances revenues to expenses within the fund over time.

Charges for Services are recommended at \$4,321,894, which is a decrease of \$832,464 (-16.15%) for the Liability, Malpractice and Property/General Insurance ISF premiums charged to County

County Counsel Liability Insurance (CC4590)

William Vanasek, County Counsel

Departments as compared to FY 2024-25 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

Each year on June 30, accounting adjustments are made to reflect the actual insurance cash deposit with others and claims reserve for the Liability Insurance per Trindel's updated Statement of Net Position, as of June 20, 2024 the Net Assets for this fund are valued at \$109,268.52. In FY2024-25 it is estimated the Net Assets balance will be increased by \$118,393 to bring the adjusted Net Assets to a total of \$227,662 as of June 30, 2025.

County Counsel Workers' Compensation (CC4591)

William Vanasek, County Counsel

Executive Summary					
Fund:	FD4591 - Workers' Comp Insurance ISF				
Cost Center Name:	Workers Comp Insurance ISF			Cost Center:	CC4591
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	157,447	148,578	313,209	221,481	-29.29%
Services and Supplies	2,517,147	2,770,623	2,757,937	2,710,920	-1.70%
Other Charges	15,541	0	-1,140	13,713	-1,302.89%
Transfers Out (Nonreciprocal)	325	93	1,364	656	-51.91%
Total Expenditures	2,690,460	2,919,294	3,071,370	2,946,770	-4.06%
Revenues					
Revenue from Investment and Property	18,003	0	0	18,265	0.00%
Charges for Services	2,536,053	765,010	3,060,038	2,928,505	-4.30%
Budgetary - Revenue	0	0	11,332	0	-100.00%
Total Revenues	2,554,056	765,010	3,071,370	2,946,770	-4.06%
Unreimbursed Costs	136,403	2,154,284	0	0	0.00%
Allocated Positions	1.10	0.00	1.10	1.10	0.00%

Budget detail can be found on page SC-70 of the Schedules Section.

Mission / Program Discussion

County Counsel and Human Resources are responsible for the administration and management of the Workers' Compensation program. Elements of the Workers' Compensation program include claims management, coordination of third-party claims administration, monitoring the Injury and Illness Prevention Program (IIPP) through Department Safety Representatives (DSR's), tracking job-related accidents and injuries and the maintenance of appropriate reports, records and statistics.

This cost center is an Internal Service Fund; therefore, all revenues and expenses are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology. The primary factors that impact the cost of this cost center are workers' compensation insurance premiums and salaries & benefits. On a year-over-year basis, insurance premiums are subject to economic stimuli, global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy.

The County self-insures, through Trindel Insurance Fund, for losses up to \$300,000 for Workers' Compensation. In FY 2023-24, Trindel increased the workers' compensation pool from \$1 million to \$2 million. Losses exceeding these limits are covered by strategic pooling and excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM) by way of Trindel Insurance Fund. The excess policies provide coverage for Workers' Compensation losses at the statutory limits.

Accomplishments in FY 2024-25

Risk Management made improvements to improve employee safety and reduce risks, including:

- Doubling the County's insurance pooling layer from \$1 million to \$2 million to enhance financial protection.
- Updating the list of approved workers' compensation clinics and streamlining related County processes.

Goals in FY 2025-26

In FY 2025-26, Risk Management will focus on the following:

- Update the County's Injury and Illness Prevention Program (IIPP) to meet Cal/OSHA guidelines
- Increase participation in the Wellness Program

Major Budget Changes

Salary & Benefits

- (\$91,728) Net decrease due to changes in allocated staff salaries/benefits

Services & Supplies

- (\$47,017) Decrease in Worker's Compensation Insurance Premiums

Charges for Services

- (\$131,533) Decrease in revenue from Worker's Compensation charges to County departments

Recommended Budget

Total appropriations are recommended at \$2,946,770, a decrease of \$124,600 (-4.06%) compared to FY 2024-25 Adopted Budget. The Workers' Compensation cost center operates as an Internal Service Fund and balances revenues and expenses within the fund over time. There is no Net County Cost in this budget.

Use of Fund Balance

Each year on June 30, accounting adjustments are made to reflect the actual insurance cash deposit with others and claims reserve for Worker's Compensation Insurance per Trindel's updated Statement of Net Position, as of June 30, 2024 the Net Assets for this fund are valued at \$4,870,477. In FY 2024-25 it is estimated the Net Assets balance will be increased by \$358,497 to bring the adjusted Net Assets to a total of \$5,228,975 as of June 30, 2025.

Executive Summary					
Fund:	FD0001 - General Fund Administration				
Cost Center Name:	Human Resources - HR		Cost Center: CC1401		
	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget	% Change
Expenditures					
Salaries and Employee Benefits	1,366,694	1,013,721	1,480,444	1,366,894	-7.67%
Services and Supplies	194,496	80,356	302,484	194,606	-35.66%
Other Charges	2,562	100	50	50	0.00%
Transfers Out (Nonreciprocal)	6,526	372	17,176	16,527	-3.78%
Total Expenditures	1,570,278	1,094,548	1,800,154	1,578,077	-12.34%
Revenues					
Charges for Services	140,788	5,194	249,860	197,070	-21.13%
Miscellaneous Revenues	51	115	0	0	0.00%
Transfers In (Nonreciprocal)	130,751	0	0	0	0.00%
Total Revenues	271,590	5,309	249,860	197,070	-21.13%
Unreimbursed Costs	1,298,688	1,089,240	1,550,294	1,381,007	-10.92%
Allocated Positions	10.20	0.00	10.20	10.20	0.00%

Budget detail can be found on page SC-72 of the Schedules Section.

Purpose / Program Discussion

The Human Resources (HR) Department provides quality support to over 1,200 employees and retirees for all County departments. The department's mission is to improve Sutter County, one employee at a time. Through collaboration with other departments and community partners, Human Resources performs a full range of services including recruitment, benefits administration, classification and salary analysis, county-wide training programs, administer personnel rules & regulations, workplace investigations, safety and worker's compensation, and labor relations and negotiations.

Costs related to Employee Wellness Services administered by Human Resources are contained in the Wellness ISF budget.

Accomplishments & Goals

FY 2024-25 Accomplishments

- Completed meet and confer with Deputy Sheriffs Association and Peace Officers Association
- Reviewed and updated class specs and minimum qualification language to be in compliance with State and Federal Regulations
- Scanned all employee hard copy personnel files to be paperless in conjunction with Workday system

- Developed quarterly trainings for Managers/Supervisors to enhance their skills and knowledge surrounding HR functions as these relate to their jobs
- Successfully implemented Talent, a new performance appraisal process to provide employees with timely and meaningful evaluations electronically within Workday. Provided training to all employee
- Developed "Day in the Life" videos for a number of positions in the County. These videos showcased not only county staff and their typical day at work but what the jobs functions are and how it relates to the community and clients they serve

FY 2025-26 Goals

- Complete meet and confer with Sutter County Employees Association (General, Supervisory and Professional Units), Sutter County Probation Officers Association, and Sutter County Professional Firefighters Association
- Continue to go "paperless" and enhance application of Workday functionality for HR processes. Some examples include employee ability to update HSA contribution, and yearly deferral of vacation/comp time
- Review and update both the Personnel Rules and Regulations and Rules Governing Employee Compensation, Benefits, and Working Conditions to ensure that there are no duplicate or conflicting language and make sure all areas are in line with State and Federal Regulations
- Create a new digital Employee Handbook
- Conduct regular exit interviews with staff and analyze the data to improve retention

Major Budget Changes

Salaries & Benefits

- (\$113,500) Decrease due to staff retirements, resulting in lower salary and benefit costs for new staff members

Services & Supplies

- (126,628) Decrease in Information Technology expenses

Revenues

- (\$25,940) Decrease in HR Analyst charges to Health and Human Services Department due to HR staff changes
- (\$22,350) Decrease in revenue from Wellness fund due to HR staff changes

Recommended Budget

Total appropriations are recommended at \$1,578,077 a decrease of \$222,077 (-12.3%) over the FY 2024-25 Adopted Budget. The General Fund provides 87.5% of the financing for this cost center at \$1,381,007, which is a decrease of \$169,287 (-10.92%) compared to FY 2024-25 Adopted Budget.

As a support department, a portion of the cost for this budget is recovered through Annual Cost Plan revenue that is budgeted within the General Revenues cost center (1209).

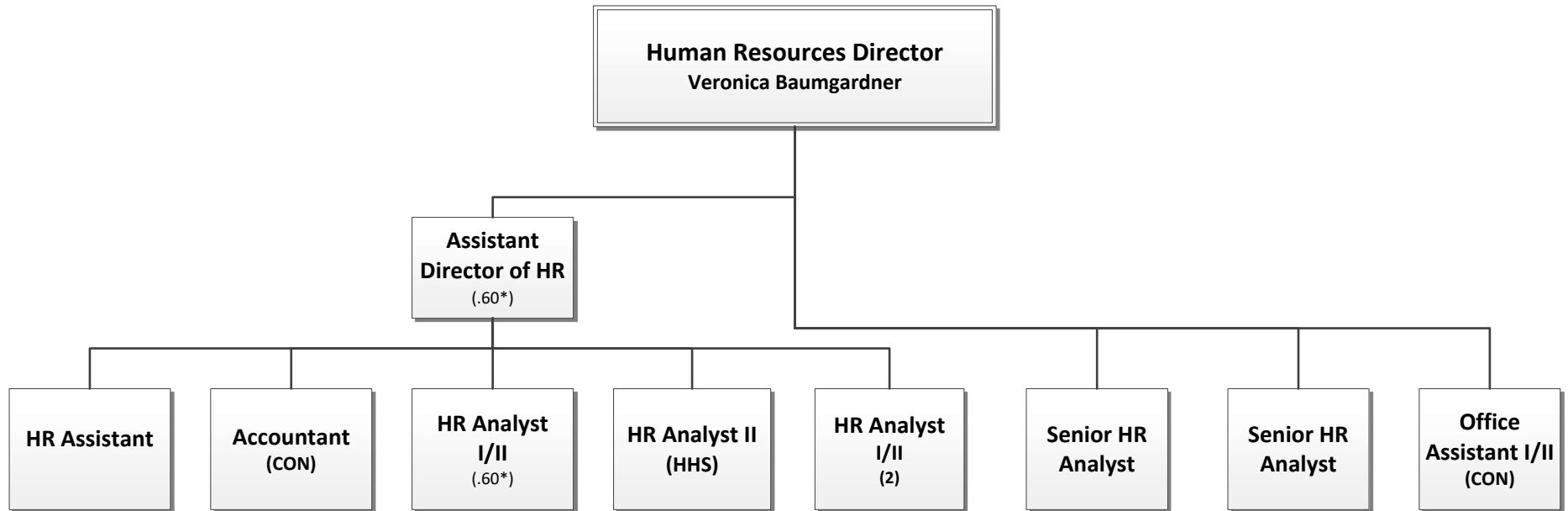
Use of Fund Balance

This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

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Human Resources FY 2025-26

Recommended



Notes:

*40% of each of these positions allocated to Risk Management in County Counsel's Office.

Human Resources Animal Control (CC2726)

Veronica Baumgardner, Director

Executive Summary					
Fund:	FD0001 - General Fund Administration		Cost Center: CC2726		
Cost Center Name:	Animal Control	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Salaries and Employee Benefits	84,618	47,416	89,446	0	-100.00%
Services and Supplies	3,972	439	4,214	0	-100.00%
Other Charges	327,988	346,534	385,477	412,460	7.00%
Intrafund Transfers	-1,184	0	3,998	0	-100.00%
Transfers Out (Nonreciprocal)	0	0	610	0	-100.00%
Total Expenditures	415,394	394,389	483,745	412,460	-14.74%
Revenues					
Revenue from Investment and Property	2,239	612	0	0	0.00%
Intergovernmental Revenues	105,440	43,467	93,918	0	-100.00%
Charges for Services	97	06	0	0	0.00%
Total Revenues	107,776	44,085	93,918	0	-100.00%
Unreimbursed Costs	307,618	350,304	389,827	412,460	5.81%
Allocated Positions	1.00	0.00	1.00	0.00	-100.00%

Budget detail can be found on page SC-75 of the Schedules Section.

Purpose / Program Discussion

This budget represents the County's share of cost for the operation of the Sutter Animal Services Authority (SASA), a joint agency of the cities of Live Oak and Yuba City, and Sutter County, established for the purpose of providing efficient and cost-effective animal control services.

SASA is responsible for enforcing local, state, and federal laws and regulations pertaining to animals and their care for all member jurisdictions. Providing for the health and welfare of animals (as well as the welfare of people in contact with animals) is accomplished by administering a mandated rabies control program, impounding stray or vicious/potentially dangerous animals, monitoring a quarantined animal program and responding to complaints of cruelty, neglect, and the inhumane treatment of animals.

In November 2011, Sutter County and the cities of Live Oak and Yuba City entered into a Joint Powers Agreement (JPA) to form the Sutter Animal Services Authority (SASA) with Sutter County designated as the lead agency for operations and Yuba City designated as the lead agency to construct a new facility. The agreement specified that, at the completion of construction, the County's historical management of Animal Services operations would transfer to Yuba City.

The City of Yuba City assumed lead agency responsibility in July 2013. The new facility was completed in August 2013, and the Recommended Budget reflects the County's proportionate

share of the SASA operating budget, along with residual County costs such as payroll/human resources services, not shared by the other jurisdictions.

By agreement, the three jurisdictions represented by the SASA Board will budget the responsibility of operational expenses for FY 2025-26 as follows:

City of Yuba City	69%
Sutter County	22%
City of Live Oak	9%

The County and City of Yuba City entered into an Employee Services Agreement in 2013 allowing existing County employees to continue to provide services to Animal Control, as lead agency responsibilities transferred from Sutter County to the City of Yuba City. SASA shelter and field services were staffed with a combination of Yuba City employees and Sutter County employees, pursuant to the Employee Services Agreement. There is no longer any allocated position in this cost center, as the last County employee recently retired.

Major Budget Changes

Salaries & Benefits

- (\$89,446) Decrease in salaries and benefits due to retirement of the final County employee; all staffing is provided by the City of Yuba City

Revenues

- (\$93,918) Decrease in Intergovernmental Revenues from Yuba City due to removing their contribution to the salaries and benefits of the retired employee

Recommended Budget

Total appropriations are recommended at \$412,460, a decrease of \$71,285 (-14.74%) over the FY 2024-25 Adopted Budget. The General Fund provides 100% of the financing for this cost center, and Net County Cost increased \$22,633 compared to the FY2024-25 Adopted Budget.

This budget consists of Contribution to Other Agencies in the amount of \$412,460 that reflects Sutter County's 22% share of the SASA operating budget.

Use of Fund Balance

This cost center is within the General Fund and does not include the use of any specific fund balance.

Human Resources

Employee Wellness Services (CC4595)

Veronica Baumgardner, Director

Executive Summary					
Fund:	FD4595 - Employee Wellness Services		Cost Center: CC4595		
Cost Center Name:	Employee Wellness Services	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Salaries and Employee Benefits	16,923	03	0	0	0.00%
Services and Supplies	292,967	186,537	451,200	428,850	-4.95%
Other Charges	11,249	0	55,711	84,191	51.12%
Transfers Out (Nonreciprocal)	130,751	0	0	0	0.00%
Total Expenditures	451,890	186,540	506,911	513,041	1.21%
Revenues					
Revenue from Investment and Property	24,368	0	13,800	13,800	0.00%
Charges for Services	469,460	-320	0	0	0.00%
Miscellaneous Revenues	130,751	3,020	0	0	0.00%
Transfers In (Nonreciprocal)	0	0	0	235,481	0.00%
Budgetary - Revenue	0	0	493,111	263,760	-46.51%
Total Revenues	624,579	2,700	506,911	513,041	1.21%
Unreimbursed Costs	-172,689	183,839	0	0	0.00%
Allocated Positions	0.00	0.00	0.00	0.00	0.00%

Budget detail can be found on page SC-77 of the Schedules Section.

Mission / Program Discussion

This budget identifies the annual expenses for the administration, management, and operation of the Employee Wellness Services program, which is established as an Internal Service Fund (ISF). Elements of the Employee Wellness Services program include the BeWell Sutter County wellness program and activities, the Employee Assistance Program, Wellness Apps for Law and Fire employees, and all contracts and expenses associated to maintain these programs. The costs for operation of this budget are allocated to the departments' operating budgets of the County.

The BeWell Sutter County Employee Wellness Program is centered around five areas of wellness: physical, mental, financial, occupational and social. Employees personalize their experience by setting wellness goals that are specific to their interests and by participating in ways that best meet their needs.

The goals of the program are to:

- Promote employee engagement
- Encourage a healthier work-life balance
- Prevent, manage, and improve chronic diseases among employees and dependents

Human Resources

Employee Wellness Services (CC4595)

Veronica Baumgardner, Director

- Create a happier and more productive workforce
- Decrease absenteeism due to illness
- Reduce healthcare costs
- Improve the overall health of our community

This budget has traditionally been funded through a flat-rate "Wellness" contribution collected via payroll. Under the funding model approved by the Board of Supervisors in March 2022, departments contribute \$20 per pay period for each regular and benefits-eligible extra help employee. However, due to countywide budget constraints, departmental contributions to this cost center were suspended for FY 2024–25. Despite this pause in funding, the cost center had sufficient surplus to fully support all activities and program expenses associated with the BeWell Sutter County initiative and other County-provided wellness benefits.

Major Budget Changes

Services and Supplies

- (22,350) Decrease in ISF charges due to dedicating less staff hours

Transfers In (Revenue)

- \$235,481 Increase due to one-time transfer-in from unallocated employee dental dividends

Recommended Budget

Appropriations are recommended at \$513,041 an increase of \$6,130 (1.21%) from the FY 2024-2025 Adopted Budget. This cost center operates as an Internal Service Fund and must balance revenues to expenses within the fund over time. There is no Net County Cost in this cost center.

Treasurer - Tax Collector Tax Collector (CC1202)

Nicholas Valencia,
Treasurer-Tax Collector

Executive Summary					
Fund:	FD0001 - General Fund Administration		Cost Center: CC1202		
Cost Center Name:	Treasurer - Tax Collector - TTC	2023-24 Actuals	2024-25 Actuals YTD	2024-25 Adopted Budget	2025-26 CAO Recommended Budget
Expenditures					
Salaries and Employee Benefits	835,274	970,388	1,203,618	1,212,746	0.76%
Services and Supplies	226,686	231,038	536,626	543,509	1.28%
Other Charges	66,341	0	0	0	0.00%
Capital Assets - Expenditures	6,068	0	0	0	0.00%
Transfers Out (Nonreciprocal)	11,938	376	22,927	22,823	-0.45%
Total Expenditures	1,146,306	1,201,803	1,763,171	1,779,078	0.90%
Revenues					
Fines, Forfeitures, and Penalties	20,666	12,114	17,000	15,000	-11.76%
Charges for Services	622,922	16,790	585,015	636,060	8.73%
Miscellaneous Revenues	6,435	3,965	4,184	5,200	24.28%
Transfers In (Nonreciprocal)	0	0	60,000	60,000	0.00%
Total Revenues	650,023	32,869	666,199	716,260	7.51%
Unreimbursed Costs	496,283	1,168,933	1,096,972	1,062,818	-3.11%
Allocated Positions	7.12	0.00	9.00	9.00	0.00%

Budget detail can be found on page SC-79 of the Schedules Section.

Mission / Program Discussion

The Treasurer-Tax Collector's Office provides essential banking and tax collection services to all County departments, school districts, and special districts within Sutter County. The Office is responsible for managing banking and treasury operations, processing property tax payments, and collecting delinquent debts. The Treasurer also serves as the ex officio Treasurer for various agencies and districts not governed by the Board of Supervisors. In this capacity, the Treasurer is responsible for the management, safeguarding, and investment of the Pooled Treasury, which includes funds from the County, school districts, and most special districts throughout Sutter County.

Beginning FY 2024-25, the Office of Revenue Collection CC1204 was combined with CC1202. All appropriations and positions were eliminated in CC1204 and reflected in CC1202.

Goals

- Continue to provide training and development for strong leadership in the department
- Continue coordinating and increasing the credit card/online payment services to county departments

- Continue to increase Electronic Fund Transfer/Automatic Clearing House services to county departments

Major Budget Changes

Services & Supplies

- \$60,000 Increase in Professional/Specialized Services. The department did not purchase a new system for Victim restitution collections in FY 2024-25 as the county is still exploring options to transfer this function to an external agency, in which case this cost would not be incurred. Aumentum training hours are included in this increase for property tax services
- (\$60,366) Decrease in Internal Service Fund Information Technology Services Used

Revenues

- 50,000 Increase in Treasury Fees due to increased bank charges. A Sweep account was added to the Treasurer's portfolio. The county will accrue additional interest to offset the cost

Recommended Budget

Total appropriations are recommended at \$1,779,078, an increase of \$15,907 (0.9%) from the FY 2024-25 Adopted Budget. The General Fund provides 59.7% of financing for this cost center at \$1,062,818, which is a decrease of \$34,154 (-3.1%) from the FY 2024-25 Adopted Budget.

As a support department, the Treasurer's Office provides services to all county departments. A portion of the costs for this budget are recovered through annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues cost center (CC1209).

Use of Fund Balance

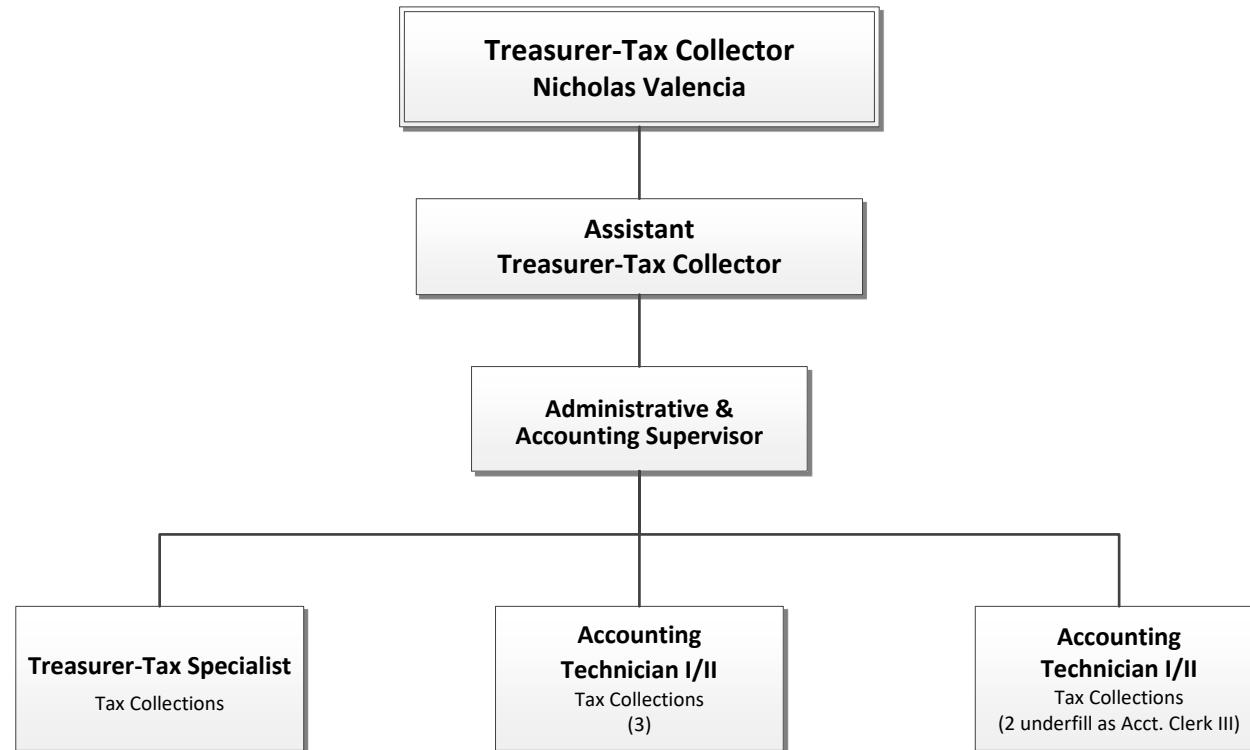
This cost center is within the General Fund. The budget does not include the use of any specific fund balance.

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Treasurer/Tax Collector

FY 2025-26

Recommended



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