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## STAFF REPORT

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**TO: THE HONORABLE MAYOR AND CITY COUNCIL MEMBERS**

**MEETING DATE: APRIL 20, 2026**

**FROM: TOM DUBOIS, CITY MANAGER**

**SUBJECT: CONSIDER BALLOT MEASURE TO CONVERT CITY  
TREASURER POSITION FROM AN ELECTED OFFICE TO AN  
APPOINTED POSITION**

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### **RECOMMENDATION**

It is recommended that the City Council make the following Motion:

1. Discuss and provide direction to staff regarding the placement of a measure on the November 2026 General Election ballot to make the office of City Treasurer appointive.
2. Direct staff to prepare the necessary resolutions to, upon voter approval, assign the statutory duties and title of "City Treasurer" to the Finance Supervisor.

### **BACKGROUND**

This item was scheduled previously on March 2, 2026. A discussion ensued but Council moved on to the next item without making a motion. Multiple council members asked that this item be re-agendized for discussion and possible motions since only three members were present at the previous meeting.

The City of Sutter Creek currently elects a City Treasurer. While State law requires every city to have a City Treasurer, it does not require this person to be a separately elected politician. Only 36% of California Cities continue to have an elected treasurer.

This report outlines a proposal to ask voters to make the position appointed, allowing the Council to consolidate the Treasurer's statutory duties into the existing Finance Supervisor role or appoint a qualified candidate. This change would professionalize the position, ensure a qualified person performs the work, reduce election costs, and eliminate redundancy.

Under California Government Code Section 36501, a general law city must have a City Treasurer. This office cannot be abolished. However, Government Code Section 36508 authorizes the City Council to submit a measure to the voters to change the office from elected to appointed.

As mentioned, approximately 36% of California cities currently have an elected City Treasurer, while 64% have an appointed treasurer. In these cities, the Council typically appoints a qualified staff member (such as a Finance Director or Supervisor) to hold the title, ensuring the duties are performed by a trained professional rather than a political candidate.

In 1989, roughly 42% of cities had elected treasurers. Over the last three decades, dozens of cities have successfully passed measures to convert the office to an appointed position to modernize financial oversight.

In November, 2024 the City of Plymouth approved moving to an appointed treasurer with 65% approving the change, 35% against.

## **DISCUSSION**

### 1. Legal Requirement: The "Two-Hat" Solution

State law mandates that a specific individual must hold the title of City Treasurer to maintain liability for the safety of public funds.

If the voters approve making the office appointed, the City Council can legally assign the title of "City Treasurer" to the Finance Supervisor or another qualified individual.

- How it works: The Finance Supervisor would wear "two hats." They would remain the Finance Supervisor for day-to-day operations, but for legal purposes, they would also be the City Treasurer.
- Result: The "elected politician" layer is removed, and the duties become part of the Finance Supervisor's job description.

### 2. Operational Efficiency

Currently, the Finance Supervisor performs the majority of the actual work associated with the treasury (reconciling accounts, preparing investment reports, managing cash flow). The elected City Treasurer's role is limited to reviewing this work, creating a summary report and providing a signature.

- Duplication and redundant work: Having two people (one elected, one staff) responsible for the same tasks creates administrative bottlenecks and adds unnecessarily to staff workload.
- Consolidation: Assigning the Treasurer duties to the Finance Supervisor aligns legal responsibility with actual operational knowledge. The Finance Supervisor already possesses the technical access and knowledge required to manage the portfolio.

### 3. Comparison: Elected vs. Consolidated Staff Role

<b>Feature</b>	<b>Current: Elected Treasurer</b>	<b>Proposed: Finance Supervisor (Appointed)</b>
<b>Qualifications</b>	<b>None.</b> Any registered voter can run, regardless of financial literacy.	<b>Professional.</b> The Finance Supervisor is hired based on education, accounting experience, and technical skills.
<b>Accountability</b>	Accountable only to voters every 4 years. Cannot be disciplined by the City Manager.	Accountable to the City Manager. Subject to performance reviews and professional standards.
<b>Cost</b>	<p>Election cost is a weighted factor contingent on statewide and countywide offices. Elections with candidates only (no ballot measures) range from \$1,000 to \$1,500, depending on the number that run for local office.</p> <p>A ballot measure is approximately \$1500.</p> <p>City Treasurer currently receives a \$187.50 monthly stipend.</p>	Duties are absorbed into the existing salary of the Finance Supervisor. No election costs or monthly stipend.
<b>Continuity</b>	Turnover every election cycle risks losing institutional knowledge.	Career staff provide long-term stability and consistent financial management.
<b>Requirement during Term of Office / Appointment</b>	Elected position is a “mandated” filer required to file a Statement of Economic Interest (Form 700)	The City Manager and City Attorney would continue to be the two mandated filers (already existing)



## CONSIDERATIONS “FOR” & “AGAINST”

### Pros:

- Guaranteed Competence: Ensures the person managing the City’s millions in investments has verified accounting and treasury experience.
- Streamlined Operations: Eliminates the need for staff to wait on an off-site elected official to sign documents or approve transfers.
- Modernization: Aligns with the operational structure of the majority of California cities.

### Cons:

- Loss of "Direct" Voter Oversight: Voters lose the ability to specifically select the individual monitoring city funds, though the Council (whom they elect) retains ultimate oversight.
- Check and Balance: Removes the theoretical "separate set of eyes" that an elected City Treasurer provides. This is a red herring though - in practice, independent annual audits and Council reviews serve this function more effectively.

## NEXT STEPS

If the Council wishes to proceed, the timeline for the November 3, 2026 Municipal Election is as follows:

1. Council adopts a Resolution calling for the election and requesting consolidation with the County.
2. Submit arguments for/against the measure by the deadline to the Amador County Registrar of Voters (ROV).
3. Submit impartial analysis from City Attorney to Amador County Registrar of Voters by the deadline (TBD).
4. Election Day
5. If approved by voters, Council adopts an ordinance formally assigning the City Treasurer duties to the Finance Supervisor (effective upon the expiration of the current City Treasurer's term or earlier vacancy).

## **BUDGET IMPACT**

- Election Savings: Consolidating the role eliminates the recurring cost of conducting an election for the Treasurer seat every four years, especially on instances wherein the only item on the ballot is the election of the City Treasurer (for example if only Council incumbents were running, we could cancel the municipal election).
- Stipend Savings: If the current elected City Treasurer receives a stipend or benefits, these costs would be eliminated as the Finance Supervisor would perform the duties as part of their existing employment.
- Staff time, equipment: With an elected City Treasurer, staff must prepare information and support the City Treasurer, who does not spend a lot of time working with the City and must be brought up to speed. We do not need to provide a computer and IT support.

## **ATTACHMENT**

1. Draft Ballot Measure Resolution

**RESOLUTION NO. 25-26-XX**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUTTER CREEK  
CALLING FOR THE PLACEMENT OF A MEASURE ON THE BALLOT FOR THE  
NOVEMBER 3, 2026 GENERAL MUNICIPAL ELECTION FOR THE SUBMISSION TO  
THE VOTERS OF A QUESTION WHETHER THE OFFICE OF CITY TREASURER  
SHALL BE APPOINTIVE**

**WHEREAS**, the City of Sutter Creek is a general law city and, pursuant to California Government Code Section 36501, the officers of the City include a City Treasurer; and

**WHEREAS**, the office of City Treasurer is currently an elective office; and

**WHEREAS**, California Government Code Section 36508 authorizes the City Council to submit to the registered voters of the City the question of whether the office of City Treasurer shall be appointive rather than elective; and

**WHEREAS**, the duties of the City Treasurer have become increasingly complex, requiring technical expertise in public finance, accounting, and investment management to ensure the safety and liquidity of the City's funds; and

**WHEREAS**, converting the position to an appointive office would allow the City to establish minimum professional qualifications for the role and ensure that the duties are performed by a trained professional, such as the City's Finance Supervisor; and

**WHEREAS**, a General Municipal Election is scheduled to be held in the City of Sutter Creek on Tuesday, November 3, 2026.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Sutter Creek as follows:

**SECTION 1. Call for Election.** The City Council hereby orders that a measure be submitted to the voters at the General Municipal Election scheduled for November 3, 2026, to determine whether the office of City Treasurer shall be appointive.

**SECTION 2. Ballot Measure.** The question to be submitted to the voters shall appear on the ballot as follows:

<p><b>Sutter Creek Transition from an Elective to an Appointive Office - City Treasurer Tax Measure</b> (fill letter assigned by County ROV / State here)</p>	<p><b>YES</b></p>	
<p>To continue the City’s efforts to streamline and modernize operations, and ensure constant presence of fiscal expertise in overseeing the City’s finances, shall the office of the City Treasurer undergo a permanent transition from an elective to an appointive office?</p>	<p><b>NO</b></p>	

**SECTION 3. Request for Consolidation.** The City Council requests that the Board of Supervisors of Amador County consolidate this election with the statewide general election to be held on the same date. The City acknowledges that the consolidated election will be held and conducted in the manner prescribed in Section 10418 of the Elections Code.

**SECTION 4. Arguments.**

- **Submission:** The City Council authorizes the City Council (or any member(s) of the Council authorized by the Council) to file a written argument in favor of the measure, not to exceed 300 words, in accordance with Article 4, Chapter 3, Division 9 of the Elections Code.
- **Rebuttal Arguments:** The City Council [DOES / DOES NOT] authorize the filing of rebuttal arguments. (Note: Allowing rebuttals increases the cost of the voter guide slightly but provides more information).

**SECTION 5. Impartial Analysis.** The City Council directs the City Attorney to prepare an impartial analysis of the measure, not to exceed 500 words, showing the effect of the measure on the existing law and the operation of the measure.

**SECTION 6. Transmission.** The City Clerk is hereby directed to file a certified copy of this Resolution with the Board of Supervisors and the Registrar of Voters of Amador County together with the attached ballot measure.

**SECTION 7. Authority Given to the City Clerk and the Amador County Registrar of Voters (ROV).** The City Clerk is authorized, instructed, and directed to work with the Amador County Registrar of Voters, as needed, in order to properly and lawfully conduct the election. The ballots to be used in the election shall be in the form and content as required by law. The Amador County Registrar of Voters is authorized to canvass the returns of the General Municipal Election. In all particulars not recited in this resolution, the election shall be held and conducted as provided by law for holding municipal elections.

**SECTION 8. Jurisdictional Boundaries.** The jurisdictional boundaries of the City of Sutter Creek have not changed since the last General Municipal Election.

**SECTION 9. Effective Date.** This resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** by the City Council of the City of Sutter Creek at a regular meeting held on this [Date] day of [Month], 2026, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**CITY OF SUTTER CREEK**

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**Claire Gunselman, Mayor**

**ATTEST:**

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**Pam Caronongan, MMC, City Clerk**