



# **Recommended Budget Fiscal Year 2015-2016**

The Sutter Buttes rise above the fog on the valley floor in this image captured by Greg Erwin.



# **COUNTY OFFICERS**

## **BOARD OF SUPERVISORS**

Supervisor, District 1	Ron Sullenger
Supervisor, District 2	Dan Flores
Supervisor, District 3	Larry Munger
Supervisor, District 4	Jim Whiteaker
Supervisor, District 5	Barbara LeVake

## **ELECTED OFFICIALS**

Assessor	Todd Retzloff
Auditor-Controller	Nathan Black
Clerk-Recorder	Donna M. Johnston
District Attorney	Amanda Hopper
Sheriff-Coroner	J. Paul Parker
Treasurer-Tax Collector	Steven Harrah

## **APPOINTED OFFICIALS & DEPARTMENT HEADS**

Agricultural Commissioner- Sealer of Weights and Measures	Mark Quisenberry
Child Support Services Director	Diana Bermingham
County Administrative Officer	James M. Arkens
County Counsel	Jean Jordan
Development Services Director	Danelle Stylos
Farm Advisor Director	Janine Hasey
General Services Director	Megan M. Greve
Human Resources Director	James M. Arkens
Human Services Director	Tom Sherry
Librarian	James Ochsner
Museum Director/Curator	Julie Stark
Chief Probation Officer	Donna Garcia
Public Defender	Mark Van den Heuvel
Veterans Services Officer	Marvin King



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# Budget Message

James M. Arkens  
County Administrative Officer

When the Board of Supervisors conducted a speech contest for high school students, some of the students dug into the budget document and made arguments regarding spending priorities. Pictured: Speech contest winners Carolina Valenzuela, Katey Patrick, Maura Johnson, and Preya Gill.







# County of Sutter

## *Office of the County Administrator*

1160 Civic Center Boulevard  
Yuba City, California 95993  
Phone: (530) 822-7100 Fax: (530) 822-7103

June 9, 2015

TO: The Honorable Sutter County Board of Supervisors

RE: **Recommended Budget for Fiscal Year 2015-16**

The attached Sutter County Recommended Budget for FY 2015-16 is balanced and the County still maintains reasonable reserves because of past planning and conservative budgeting. My job as the Chief Administrative Officer for the County is to present to the Board a budget that reflects my best recommendations for use of the County's limited resources to maintain priority programs and services. Your Board has also provided direction that the annual budget should use no one-time reserve funds to cover costs of the on-going, daily operations of the County.

As I communicated to your Board last year at this time, I expected another lean budget for FY 2015-16. That expectation has been realized this year with another tight budget. Totaling \$258.5 million, the budget is, as with the prior year, largely status quo in nature. Unfortunately, the economy in this area continues to experience a relatively slow recovery from the recession. It was again necessary to take a hard look at services and costs, continuing to focus on those areas that heavily impact the General Fund. Fortunately, the Sutter County Board of Supervisors and Department Heads have been extremely conservative in past years resulting in a reserve that can be used if absolutely necessary. I am not an advocate of using reserve funds for daily operations, but understand that the Board of Supervisors still wants to provide the community with the best possible services.

Sutter County is slowly recovering from the dramatic downturn in the economy. Departments have been reduced over the past several years and many are looking to restore lost staffing. During tight times, that is not feasible. Increased pressure on both Department Heads, as well as staff, will continue as long as the County is unable to meet those pressing concerns. And, while the budget does not show outward signs of a recovery in the economy, it should be recognized that many of the difficult decisions the Board of Supervisors has made over the past years, in terms of consolidation of services and departments, is making a difference in this year. Expenses that were reduced in prior years are expenses that the County does not need to find revenues to cover in this year. Although still status quo in nature, the budget is showing signs of stability. This is the first year since FY 2009-10 that the County Administrative Office is not recommending the elimination of filled positions.

Meeting the varied needs of the County and its individual Departments remains a challenge, and while no lay-offs are necessary, it is still too early to recommend that new positions be added or that positions that have been left unfunded now have funding reinstated (except in cases where new or increased dedicated revenue or a decrease in related cost is associated with the position). There are three new positions that, during our evaluation of the County needs and Department requests, became apparent as necessary for the benefit of internal County operations: IT Security Administrator, Information Technology Department; Internal Auditor, Auditor-Controller's Office; Deputy Human Resources Manager, Human Resources Department. Should general revenues show reliable improvement in the future, it is my recommendation that these three positions be considered a first priority for addition to the budget.

Sutter County is entering a new chapter with the movement of the Superior Courts to their new State Courthouse on Civic Center Boulevard. The facilities that will remain on Second Street will open up opportunities for County use. The historic Courthouse and annex is owned primarily by the State of California. The County Board could purchase this facility for an estimated \$2.1 million or possibly negotiate other options. The East Courthouse (levee side) is wholly owned by Sutter County. This dated facility is a viable option to house various County operations.

Unfortunately, the East Courthouse will not help the County in accomplishing a major consolidation of services. Social Services/Welfare, Child Support, Probation, and other departments are currently housed in costly rented spaces. These spaces are restrictive, resulting in increasing labor and utility costs, and present other challenges including employee morale issues. Opportunities may exist for the County to consolidate services in a campus type setting to give the County long term savings. An extensive search has been conducted by the County Administrative Office with the assistance of the Assessor and Board members. A recommendation will be forthcoming to the Board on an overall space utilization plan.

In summary, managing a budget will always be difficult when expenses increase more rapidly than revenue. A major effort over the past two years has been to create plans that, over time, will increase the County's opportunity to bring in revenue to support needed County services. To that end, the County has entered into an arena of economic development that in the past was left up to the incorporated cities. The formation of *SutterForward* hopefully will provide direction and drive to the local Economic Development Corporation to attract agricultural based industries to our County. It is essential that the County build on its tax base to increase revenue. With the addition of an industrial tax base comes much needed employment for our local citizens. A joint effort between the EDC, Board of Supervisors, CAO, and the Ferguson Group, *SutterForward* is focusing on the northern corridor between Live Oak and Yuba City.

## Summary of the Recommended Budget

The County Administrative Office has reviewed all aspects of this budget and is presenting the Board of Supervisors with a balanced budget utilizing no drawdown of reserves for daily operating expenses.

The Recommended Budget for FY 2015-16 totals \$258.5 million. The General Fund comprises \$57.86 million of this amount. The Adopted Budget for FY 2014-15 consisted of a total countywide budget of \$242.1 million, and a General Fund budget of \$57.9 million. The recommended figures therefore represent an increase of \$16.4 million, or 6.8%, for the total budget. The General Fund has a slight decrease of \$78,018, or 0.14%, when compared to the FY 2014-15 Adopted Budget.

The County Administrative Office is estimating a 4.6% increase in all combined property tax revenue sources for FY 2015-16 (including Motor Vehicle In-Lieu), with a 2% increase expected in the Secured Property Tax Roll. Franchise Fee revenue has shown a slight increase, and this is reflected in this budget. However, other revenues, including Sales and Use Tax, remain stagnant. The increases we have seen are still considered relatively minor when compared to the financing requirements of the County budget as a whole. Based on changes in State funding and actions that have been taken by the CalPERS Board, there still remains the real threat that much of the revenue increases the County may see in the coming two years will be consumed by other cost increases, primarily in the area of retirement costs.

The following chart summarizes the relative change in the County’s major operating funds.

Source: Schedule I	2014-15 ADOPTED	2015-16 RECOMMENDED	CHANGE	
			DOLLARS	PERCENT
General	\$57,937,729	\$57,859,711	(\$78,018)	-0.1%
Road	\$9,272,919	\$9,446,164	\$173,245	1.9%
Bi-County Mental Health	\$25,307,951	\$27,547,265	\$2,239,314	8.8%
Mental Health Services Act	\$9,429,158	\$10,171,275	\$742,117	7.9%
Health Services	\$9,764,563	\$10,183,426	\$418,863	4.3%
Welfare/Social Services	\$42,530,913	\$44,320,305	\$1,789,392	4.2%
Trial Courts	\$8,710,739	\$8,825,093	\$114,354	1.3%
Public Safety	\$25,364,903	\$26,728,229	\$1,364,136	5.4%

## Staffing Changes

The Recommended Budget includes reductions to the County workforce. Overall, the total number of employee positions has decreased by 0.5 Full Time Equivalent (FTE) positions from the FY 2014-15 Adopted Budget. It includes 12 new positions, primarily for Human Services related functions within the County, where State and Federal funds have been directed to counties for specific purposes. In other areas of the budget, where it appears that new positions are recommended, the increases are offset by like eliminations of vacant positions or reduction in other staffing areas. For instance, two Correctional Officer positions in the County Jail budget, which were previously defunded and held vacant, are recommended to be funded and filled; however, this increase is off-set by a reduction in budgeted (and anticipated actual) Overtime expense in the same budget unit.

The chart on the following page summarizes the recommended staffing changes and the net impact on the General Fund.

DEPARTMENT	CHANGED POSITIONS	CHANGE MADE	POSITION CHANGES	
			GENERAL FUND IMPACT	FTE
Assessor 1-203	Chief Appraiser (upon Vacancy)	Defunded	(\$118,495)	(1.0)
	Appraiser I (V)	Deleted	(\$68,678)	(1.0)
	Assistant Assessor (eff. January 1, 2016)	Reinstated	\$62,650	1.0
Human Resources 1-401	Human Resources Analyst I (V)	Eliminated	(\$73,790)	(1.0)
	Accounting Technician I	Added	\$51,194	1.0
Animal Control 2-726	Animal Control Officer I (V)	Eliminated	\$0	(1.0)
	Animal Control Officer II (V)	Eliminated	\$0	(1.0)
Building Maintenance 1-700	Building Services Lead Worker	Deleted	(\$77,389)	(1.0)
	Building Services Supervisor (eff. Sept 1, 2015)	Added	\$63,269	1.0
	Building Services Worker – HVAC	Deleted	(\$70,981)	(1.0)
	Building Services Worker	Reinstated	\$64,881	1.0
Child Support Services 0-112	Chief Child Support Attorney (V)	Eliminated	\$0	(1.0)
	Child Support Attorney III (V)	Defunded	\$0	(1.0)
	Staff Services Analyst	Added	\$0	1.0
	Child Support Specialist I	Added	\$0	1.0
District Attorney 2-125	Assistant Chief Investigator (V)	Eliminated	(\$116,872)	(1.0)
	Accountant II (V)	Defunded	(\$81,526)	(1.0)
	Staff Analyst	Added – LT	\$99,086	1.0
Fleet Management ISF 4-580	Heavy Equipment Mechanic (V)	Defunded	(\$70,981)	(1.0)
Health Services 4-103	Licensed Vocational Nurse (V)	Deleted	\$0	(1.0)
	Public Health Nurse II	Added	\$0	1.0
Information Technology ISF 8-145	Computer Operator (V)	Eliminated	(\$56,120)	(1.0)
Library 6-201	Supervising Library Technician	Defunded	(\$76,171)	(1.0)
	Library Assistant I/II	Added	\$53,064	1.0
	Defunded Library Services Coordinator (V)	Eliminated	\$0	(1.0)
	Library Technician (part-time to full time)	Increased	\$33,527	0.5
Mental Health 4-102	Mental Health Therapist I/II/III	Added	\$0	1.0
	Mental Health Worker II	Deleted	\$0	(1.0)
	Account Clerk I/II	Added	\$0	1.0
Mental Health Services Act 4-104	Staff Analyst	Added	\$0	1.0
Public Guardian 2-709	Office Assistant II	Added	\$54,975	1.0
Sheriff 2-301	Correctional Officer (V)	Reinstated	\$72,803	1.0
	Correctional Officer (V)	Reinstated	\$72,803	1.0
Welfare Administration 5-101	Accountant I/II	Added	\$0	1.0
<b>TOTAL</b>			<b>(\$182,751)</b>	<b>(0.5)</b>

## Major Budget Impacts

This section includes discussion of a number of issues which have had a significant impact on the Recommended County budget for FY 2015-16.

<p><b>Health Insurance</b></p>	<p>The County will be joining the San Joaquin Valley Insurance Authority, effective July 1, 2015, for the provision of health, dental, and vision insurances. The County previously participated in the Tri-County Schools Insurance Group (TCSIG). The health plans provided through Anthem Blue Cross are proposed at an average 6.85% decrease in monthly insurance premiums as compared to current monthly premiums. Plans provided through Kaiser will experience an average 8% increase. The overall savings, based on 2014 enrollments, was estimated at 6.4% over FY 2014-15 costs. Additionally, the proposed rates are guaranteed for the 18-month period from July 1, 2015 through December 31, 2016.</p>
<p><b>Workers' Compensation &amp; Liability Insurance Programs</b></p>	<p>On July 1, 2015 Sutter County will transition from CSAC-EIA primary workers' compensation program to the Trindel Insurance Fund program. Based on the most recent insurance premium estimates received from the Trindel Insurance Fund program, the Recommended Budget reflects an increase of \$276,010 in Workers' Compensation costs and an increase of \$723,132 in Liability Insurance costs, when compared to FY 2014-15. These cost increases are primarily related to changes in position allocations and the addition of the Self-Insurance Retention Layer that the County now pays to Trindel to manage.</p>
<p><b>CalPERS Retirement</b></p>	<p>Sutter County, like most public agencies under contract with the California Public Employees' Retirement System (CalPERS) for employee retirement benefits, has experienced continued increases in its employer costs. While significant cost increases resulted from market losses in prior years, the County's plans had started on a road to improvement. However, in recent years, the CalPERS Board has taken several actions that have effectively taken back any of the plan's funding improvements.</p> <p>In March 2012, the pension fund lowered its discount rate from 7.75 percent to 7.5 percent citing economic conditions. A year later, CalPERS changed its policies to recognize gains and losses over a shorter period and to use a 30-year fixed amortization period instead of a rolling 30-year period. In February 2014, the CalPERS Board of Administration approved new demographic assumptions,</p>

<p><b>CalPERS Retirement – cont.</b></p>	<p>assuming that public employees will be living longer. The Board also adopted an asset allocation mix that lowers the CalPERS investment risk but largely keeps its investment strategy unchanged, holding the fund’s long-term assumed rate of return at 7.5 percent.</p> <p>While the actions of the CalPERS Board will help to stabilize pension costs over time and ensure that CalPERS will continue to meet its current and future pension obligation, the actions also result in higher employer pension costs for local agencies, now and in the future.</p> <p>CalPERS estimated that local government costs could rise from 5 percent of payroll to 9 percent of payroll over the five year phase in. This is in addition to cost increases experienced thus far. For local agencies, such as Sutter County, CalPERS will implement the additional cost increases in the 2016-17 Fiscal Year with the cost spread over 20 years and annual rate increases phased in over five years. The future impact to Sutter County’s budget will need to be considered and monitored closely.</p>
<p><b>Tri-County Regional Juvenile Rehabilitation Facility and JPA</b></p>	<p>The Tri-County Regional Juvenile Rehabilitation Facility is jointly owned by Sutter, Yuba, and Colusa counties with costs split in a 40/40/20 ratio respectively, pursuant to a Joint Powers Agreement (JPA). For FY 2015-16, Sutter County’s share of cost is budgeted to increase by \$142,005. The increase is due, in part, to the addition of a Juvenile Hall Superintendent position required to oversee the Juvenile Hall. Yuba County’s Assistant Chief Probation Officer had been splitting time between probation duties and oversight of the Juvenile Hall on a temporary basis.</p> <p>Through the SB81 Local Youthful Offender Rehabilitation Facilities Construction Grant process, the counties have been conditionally awarded just over \$15 million towards the construction of a new facility. The impact of the project to construct the new Tri-County Juvenile Rehabilitation Facility will be monitored throughout FY 2015-16. The JPA does not establish a cost sharing agreement for the construction of the new facility. Each county’s share for any costs over the amount provided for in the grant from the BSCC will be negotiated separately and brought to the Board of Supervisors for approval.</p>

<p><b>Plant Acquisition Projects &amp; Jail Expansion Project</b></p>	<p>Major structural improvements (generally those over \$15,000) are classified as Plant Acquisition projects. Because of the size and complexity of these projects, they tend to span two or more fiscal years before they are completed. This year’s recommended projects include \$45,000 for on-going ADA Improvements at various County facilities, a re-budget of \$176,000 for a required back-up generator at the County Jail, \$94,500 for replacement of the roof at the main County Library, and \$93,469 for a Fleet Oil-Water Separator for the vehicle washing facility.</p> <p>The expansion of the Main Jail continues, and is anticipated to be a multi-year project. The project will remodel and expand the Medical Services and Kitchen Areas, and will expand the capacity of the Maximum Security facility by 42 beds.</p> <p>The project is benefitting from \$9,741,000 in State financing. The County is responsible for all remaining costs, including a required 5% match. The County’s Criminal Justice Development Impact Fees will be used to cover any required local match and to advance funds to complete the initial phases of the project prior to receiving reimbursement. The FY 2015-16 Recommended Budget includes \$2.3 million for this project.</p>
<p><b>SunGard Personnel-Payroll-Financial Management-Budget-Purchasing System</b></p>	<p>On March 31, 2009, your Board approved a contract with SunGard LLC to update and integrate the County’s aging financial management systems. The new system will ultimately combine all five functions into one integrated and up-to-date software system.</p> <p>The intermediate upgrade of the Financial module and the HR/Payroll module has been successfully implemented. The remaining modules, Purchasing, Accounts Payable, Accounts Receivable, Employee Online, Budget, and Fixed Assets, are underway and will be implemented during 2015. The upgrade to One Solution, the most recent version of the SunGard software, will be completed by January of 2016.</p> <p>The FY 2015-16 costs include:</p> <ul style="list-style-type: none"> <li>• \$250,000 re-budgeted in the Information Technology ISF budget (with related Interfund charges to related departments);</li> <li>• \$3,000 in the Auditor-Controller’s budget for training related to the new system; and</li> <li>• \$30,000 which is being re-budgeted in the County Administrative Office to implement the budget module.</li> </ul>



<p><b>Information Technology ISF</b></p>	<p>Countywide Information Technology Interfund charges are increasing by \$728,281 for FY 2015-16, for a variety of reasons:</p> <ol style="list-style-type: none"> <li>1) An increase in A-87 Cost Plan Overhead costs of \$150,600 is necessitated by a change to the Cost Plan methodology.</li> <li>2) A change in the Enterprise System is necessary. The County is due to renew its Enterprise Agreement with Microsoft which provides the desktop Office Suite Licensing. Information Technology staff has determined that it will be beneficial and cost effective to move to Office 365, a Cloud based enterprise system. Benefits include increased file storage and sharing, legal hold and discovery compliance support (archiving and storage), and increased security features.</li> <li>3) Several capital asset purchases are recommended this year, in order to continue to improve the network and storage capabilities. This equals approximately \$200,000 in capital assets, and includes a Next Generation Firewall (NGFW) System (\$80,000); a Storage Area Network (SAN) System (\$70,000); and, a Datacenter Server System (\$50,000).</li> <li>4) Following years of using excess fund balance to offset costs, there is no obligated fund balance left to cancel. In each of the past several years, a portion of the funds collected in Obligated Fund Balance for future purchases was used to offset a portion of the Information Technology costs to the County Departments. This fund has been depleted; therefore, no funds will be cancelled to help offset costs.</li> </ol>
<p><b>Replacement Vehicles</b></p>	<p>This year, it is recommended that two passenger vehicles be replaced -- a sedan for the Probation Department and a hybrid sedan for the General Services Department. The Agriculture Department will be replacing one pickup truck and the Building Maintenance Division of General Services will be replacing one ¾ ton service bed pickup. The Weight Truck Special Revenue Fund (0-290), controlled by the Agriculture Department, will replace the weight truck. The Road Division of Development Services will be replacing four work trucks including one pickup, one extended cab pickup, one 4x4 pickup and one water truck.</p> <p>In an effort to reduce the deferred costs for replacement of Sheriff's patrol vehicles, the County Administrative Office is recommending the replacement of four patrol vehicles in the Sheriff's Department.</p>

<p><b>Replacement Vehicles – cont.</b></p>	<p>As with the prior year, it is recommended that the purchases be funded with one-time monies.</p> <p>The County deferred most vehicle replacement purchases during the economic downturn. Although the County has in concept “saved” the money required to purchase new vehicles during that time period, deferring replacement of an aging fleet inevitably leads to increasing maintenance costs in the short-term and a ballooning financial burden to provide County departments with suitable transportation in the long-term. It is currently estimated by the County’s Fleet Management division that the deferred 5-year total cost for replacing vehicles exceeds \$4.2 million for the total County, and \$2.6 million for just General Fund departments and the Sheriff’s Office. Using the County’s current fleet statistics and replacement policies, the average annual replacement expenses would be \$846,000 for the total County and \$512,600 for General Fund departments and the Sheriff’s Office.</p>
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## The State Budget

The Governor released his revised 2015-16 budget proposal, also known as the May Revise, on May 14, 2015. The State's General Fund receipts continue to exceed expectations. It was not too long ago that the State was reporting repeated deficits and had counties planning for dramatic cuts and State budget changes. Some may perceive that we have "turned a corner." However, the improvement that the State may be experiencing at this time is not a sign that all areas of the economy have recovered, or that the State budget itself has fully recovered. Importantly, despite the State's unexpected revenue improvements, it is likely that little of that revenue will ultimately accrue to Sutter County as new revenue.

The May Revise announced additional revenues - - \$6.7 billion more than what was included in the Governor's January budget proposal, and the Governor's May Revise does announce some improvements for counties. However, that proposal continues to virtually ignore the negative impact that decreased funding has had on local streets and roads. Possibly the largest positive for counties is the promised pay-off of pre-2004 mandate reimbursements. The Governor has in some ways portrayed these mandate payments as "new revenues" for counties and has attempted to steer counties' use of the monies toward State priorities; however, it should always be recognized at the local level that these payments are *reimbursements* to agencies for services already provided and costs already incurred in prior years. In Sutter County, it may be wisest to follow at least one of the Governor's guiding principles, and place any reimbursement monies aside to help meet future demands, to help make up, over time, for deferred maintenance, and to start to rebuild reserves in the event we experience future drops in State funding and related deficit situations.

As we caution each year, county government is greatly affected by the decisions made in Sacramento. It is not possible to predict what will ultimately be included or excluded from the State's budget, so the Recommended Budget you see before you does not attempt to anticipate potential State budget changes, whether they may have a positive or a negative effect on the County. If the State budget that is ultimately adopted by the Legislature has significant impacts on the County budget, we will return to your Board with recommended revisions at that time.

Respectfully Submitted,



JAMES M. ARKENS  
COUNTY ADMINISTRATIVE OFFICER





# About Sutter County

Volunteers from Cambridge College carried Sutter County's Flag in front of the Board of Supervisors entry in Marysville's 135th Bok Kai Parade this year.



# About Sutter County

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Sutter County is one of California's original 27 counties. Agricultural and commercial operations in Sutter County pre-date California's entry into the United States. While its borders have changed somewhat since its founding (Auburn was once the County seat), Sutter County's chief economy remains agriculture and conservation of agriculture remains a shared goal of its residents and its government.

## History

Sutter County is named after one of the state's more engaging and complex historical personalities, and an agricultural visionary. John Augustus Sutter, a German native born to Swiss parents, was one of the first to recognize the Sacramento Valley for its potential as an agricultural empire. His Hock Farm, established on the Feather River just south of present-day Yuba City, was the site of the valley's first large agricultural enterprise.

At the age of 31, Sutter left Europe on a French passport and traveled a circuitous route that took him from New York to St. Louis to Oregon to Hawaii and then to Alaska. He sailed from Sitka, Alaska to Yerba Buena (San Francisco), arriving on July 1, 1839, at a time when California was part of Mexico. Sutter took Mexican citizenship on August 29, 1840 and between 1841 and 1844 was granted by Mexican authorities some 145,000 acres of land in the Sacramento Valley, including a portion he named New Helvetia that included parts of present day Sutter County. On some 600 acres along the Feather River in 1841, Sutter established Hock Farm, the first non-Indian settlement in the area. It became the site of a large grain, orchard, cattle and vineyards operation.

Yuba City, the County seat, was founded in 1849, and is the birthplace of John Joseph Montgomery (February 15, 1858), the first American to pilot an airplane, on August 28, 1883, 20 years before Orville and Wilbur Wright.

The world's largest earth-moving equipment manufacturer, Caterpillar, traces its roots back to Sutter County. Daniel Best, who designed tractors on his brother, Henry's, farm in the 1860s, founded the Best Tractor Co., which merged with Holt Tractor out of the Stockton area, to form Caterpillar.

## Geography

Located in the heart of the Sacramento Valley, Sutter County's southern border is Sacramento County. It is bordered on the southwest by Yolo County, the northwest by Colusa County, on the north by Butte County, on the east by Yuba County, and on the southeast by Placer County. Sutter County is the only Sacramento Valley county with its boundaries located entirely on the floor of the valley.

Sutter County has a land mass of approximately 608 square miles, 88 percent of which is prime farm or grazing lands. Just 3 percent of the County is urbanized.

State highways 99 and 20 are the main traffic arteries through Sutter County, linking the County to Interstate 80 to the south and Interstate 5 to the west. They intersect at Yuba City, 45 miles north of the state capital, along the Feather River at its confluence with the Yuba River.

The Sacramento River drainage system that has provided rich soils and vast amounts of water for agriculture and industry also poses a physical threat to communities in Sutter County. Sutter County's battles against

# About Sutter County

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flooding are historic. Sutter County is the site of the first regional flood control effort in California—Levee District 1, created by the Board of Supervisors in 1868. When 19<sup>th</sup> century hydraulic mining for gold in the Sierra Nevada choked the rivers with debris and made flooding episodes more frequent and more damaging, Sutter County farmers spearheaded the formation of the Sacramento Valley Anti-Debris Association to force an end to hydraulic mining. Sutter County is bisected by a state flood control project—the Sutter Bypass—which diverts high water flows from the Sacramento River and channels them south. There are approximately 260 miles of earthen levees in Sutter County. Flood control is a constant priority for Sutter County government. In 2007, the County was instrumental in forming the Sutter Butte Flood Control Agency to provide regional flood control efforts in the 21<sup>st</sup> century.

Sutter County is home to the Sutter Buttes, a cluster of mountain peaks that rise in sharp relief to the flat landscape that dominates the Sacramento Valley. Seen for miles from every direction, the Sutter Buttes are the remnants of a volcano dormant for over a million years. Sometimes referred to as “The Smallest Mountain Range in the World,” they were known as *Histum Yani*, (variously translated as Middle Mountains of the Valley or Spirit Mountain) to the native Maidu who occupied Sutter County for perhaps as long as 10,000 years.

## Climate

Like all regions with Mediterranean climate, Sutter County experiences relatively mild winters. Summers in Sutter County can be warmer than other regions of the Sacramento Valley that are closer to the origin of the Delta breezes that provide some relief in the evenings. Sutter County

has, on average, approximately 21 inches of rainfall each year. While temperatures sometimes exceed 100 degrees and infrequently fall below freezing, the average high temperature in July is 95 degrees and the average low temperature in January is 38 degrees. Snowfall is a rare occurrence, although it is less rare on the peaks of the Sutter Buttes.

## Population

According to the US Census Bureau, Sutter County had a population of approximately 95,847 in 2014. More than two-thirds, 65,416, live in the City of Yuba City, the County seat. Another 8,461 live in Live Oak.

## Government

Sutter County is a General Law County and is organized in accordance with the California Government Code and the California Constitution, with five elected members of the Board of Supervisors and elected positions of Sheriff-Coroner, District Attorney, Clerk-Recorder, Treasurer-Tax Collector, Auditor-Controller, and Assessor. The Board of Supervisors establishes and enacts local ordinances and establishes the policies under which the County operates. Based on these policy decisions, the County Administrative Officer manages the activities of the County’s departments. County Counsel provides legal counsel to the Board of Supervisors and the Departments.

## Agriculture

In 2012, Sutter County had 1,358 farms (an eight percent increase over 2007) on 375,174 acres (a four percent increase over



## About Sutter County

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2007), according to the U.S. Department of Agriculture. The value of 2013 farm production was \$559 million, with rice, dried plums (prunes), walnuts, peaches, tomatoes and nursery products as the leading agricultural commodities. The County also is an important producer of cattle and calves, melons, hay and alfalfa. Industries directly or indirectly tied to agriculture benefit from agriculture, which returned more than \$2.4 billion to the local economy in 2013.

### Natural Gas Production

Falling prices and falling demand continue to impact Sutter County’s significant natural gas industry, which is centered in the Sutter Buttes and the Meridian basin. Gas well assessed value has dropped from \$141 million in 2011 to an estimated 66 million in 2014.

Sutter County had approximately 414 natural gas wells in 2014/15 with approximately 270 on idle status; 144 were

considered active. The Assessor’s Office estimates 300 wells will be on idle status and only 100 wells will remain active for the 2015/16 roll. To date, there has been a loss of \$10.5 million in value from the previous year. There have been no new wells constructed in the past 3-4 years as the gas pricing has remained low.

### Employment

Sutter County is part of the Yuba City Metropolitan Statistical Area (MSA), which includes all of Sutter County and all of neighboring Yuba County. More than one-third of Sutter County residents commute outside of the County for work. Almost one in four people employed in the Yuba City MSA work for the federal, state, or local governments, including schools.

The chart below represents the March, 2014 Employment by Industry breakdown for the Yuba City MSA according to the Employment Development Department.

<b><i>Total All Employment</i></b>	43,500
Government	10,200
Trade, Transportation & Utilities	8,400
Educational and Health Services	7,700
Retail Trade	5,400
Leisure and Hospitality	4,400
Farming	3,200
Professional and Business Services	3,200
Manufacturing	2,200
Natural Resources, Mining & Construction	1,400
Finance, Insurance and Real Estate	1,300
Information	<u>400</u>

The Yuba City MSA’s single largest civilian employer is Rideout Health (2,100). The largest category of employment is government, including local government (7,900), which includes cities, counties, schools, and special districts.





# Agriculture, Cultural & Educational

## *Section A*

In a fourth year of drought, occasional storms teased the community. But farmers and residents are keeping a close eye on the dwindling water supply.



# Agricultural Commissioner (2-601) *Mark P. Quisenberry, Ag Commissioner*

E X E C U T I V E   S U M M A R Y						
DEPT HEAD: MARK P. QUISENBERRY	UNIT: AGRICULTURAL COMMISSIONER	FUND: GENERAL			0001 2-601	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,041,412	1,693,838	2,096,891	2,118,314	1.0	
SERVICES AND SUPPLIES	121,612	81,164	115,230	113,280	1.7-	
OTHER CHARGES	195,855	71,432	200,863	175,629	12.6-	
CAPITAL ASSETS	106,607	0	0	25,500	***	
* GROSS BUDGET	2,465,486	1,846,434	2,412,984	2,432,723	.8	
INTRAFUND TRANSFERS	230,990	108,567	144,309	362,683	151.3	
* NET BUDGET	2,696,476	1,955,001	2,557,293	2,795,406	9.3	
OTHER REVENUES						
USER PAY REVENUES	326,379	278,199	291,800	293,570	.6	
GOVERNMENTAL REVENUES	1,236,458	795,447	1,188,350	1,110,697	6.5-	
OTHER FINANCING SOURCES	3,440	0	0	6,000	***	
TOTAL OTHER REVENUES	1,566,277	1,073,646	1,480,150	1,410,267	4.7-	
* UNREIMBURSED COSTS	1,130,199	881,355	1,077,143	1,385,139	28.6	
ALLOCATED POSITIONS	20.00	20.00	20.00	20.00	.0	

## Purpose

The County Agricultural Commissioner, as defined by law, is responsible for the local administration of federal, state, and county laws, rules, and regulations that protect the public's health, safety and welfare, the environment, agriculture, and the consumer. The Agricultural Commissioner is also the County Sealer of Weights and Measures as defined by law. The Agricultural Commissioner administers twenty-one individual programs in the fulfillment of these responsibilities.

Our mission is to serve the public's interest by:

- Ensuring equity in the marketplace
- Promoting and protecting agriculture
- Assuring environmental quality, and
- Protecting the health, safety, and welfare of Sutter County's citizens

The Department fulfills its mission through the following programs:

- Pest Exclusion
- Pesticide Use Enforcement
- Pest Detection
- Fruit and Vegetable Standardization
- Egg Quality Control
- Pest Management
- Nursery Inspection
- Pest Eradication
- Seed Inspection
- Weights and Measures Enforcement
- Wildlife Services, and
- other non-regulatory and special services programs

## Major Budget Changes

### Salaries & Benefits

- \$34,651 General increase due to negotiated Salaries and Benefits
- (\$13,228) Decrease in County Contribution – Group Insurances due to the County’s transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

### Other Charges

- (\$48,803) Decrease in Interfund Trans Out – Special Rev
  - \$11,250 increase in contributions to Weight Truck Replacement / Maintenance Fund
  - (\$60,053) decrease in reimbursement to General Government Impact Fee Fund
- \$7,219 Increase in Liability Insurance ISF premium charges as provided by the Human Resources Department
- \$14,296 Increase in Interfund Information Technology charges as provided by the General Services Department

### Capital Assets

- \$25,500 Replacement of one aging vehicle

### Intrafund

- \$218,559 Increase in Intrafund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller’s Office

### Revenues

- (\$76,053) Decrease in Unclaimed Gas Tax

## Program Discussion

Major program and policy matters for this Department remain paramount to protect the public, environment, threatened and endangered species, and the consumer.

This budget includes a request for increase in contributions to the Weight Truck Replacement/Maintenance Fund (0-290). This increase will facilitate the replacement of a 1989 commercial weights & measures vehicle due to air quality regulations. This equipment is operated under a joint powers agreement with Yuba and Nevada counties.

Critical pest exclusion and pest detection programs protect the public and environment from exotic, non-native species and the significant economic impacts those pests would create. Pest detection and pest exclusion programs that remain in the forefront include:

- Plum Pox Virus
- Thousand Cankers Disease (of Walnuts)
- European Grapevine Moth
- Pierce’s Disease
- The Brown Marmorated Stink Bug (a host of more than 300 plants including fruits, vegetables, and ornamentals)

- The Asian Citrus Psyllid (vector of Huanglongbing disease),
- The Light Brown Apple Moth
- Tomato Yellow Leaf Curl virus (disease)

Our highly successful “Kill the Bug – Recycle the Jug” pesticide container recycling program will continue with a grant from the Feather River Air Quality Management District.

Other priorities include:

- Human Health and Safety (Pesticide Use Enforcement and Wildlife Services)
- Organic certification and food quality inspections
- Nursery inspection
- Inter-county coordination of rice herbicide application systems
- Cooperation with the Feather River Air Quality Management District, the rice industry and UC Cooperative Extension involving rice disease assessment
- Eradication and/or management of noxious weeds
- Weights and Measures enforcement

Additional responsibilities include land use planning issues outlined in the Agricultural Element of the General Plan.

## **Recommended Budget**

This budget is recommended at \$2,795,406. The General Fund provides 49.6% of the financing for the Department, and is increased by \$307,996 (28.6%) compared to FY 2014-15.

It is recommended to replace one aging pickup truck.

The Ag Commissioner’s Department was granted use of General Government Impact Fee (0-101) funds in prior years to help offset the cost of a facility expansion project, with the understanding that 40% of the funds would be reimbursed to the Fund using any unanticipated Unclaimed Gas Tax revenue. Excess Unclaimed Gas Tax revenue is to be used first to make progress toward repayment, prior to being used for extra projects or purchases. There is no recommended repayment to the General Government Impact Fee fund in FY 2015-16 because Unclaimed Gas Tax revenue is anticipated to decrease this year. The current balance owed to the General Government Impact Fee fund is \$122,167.

## **Use of Fund Balance**

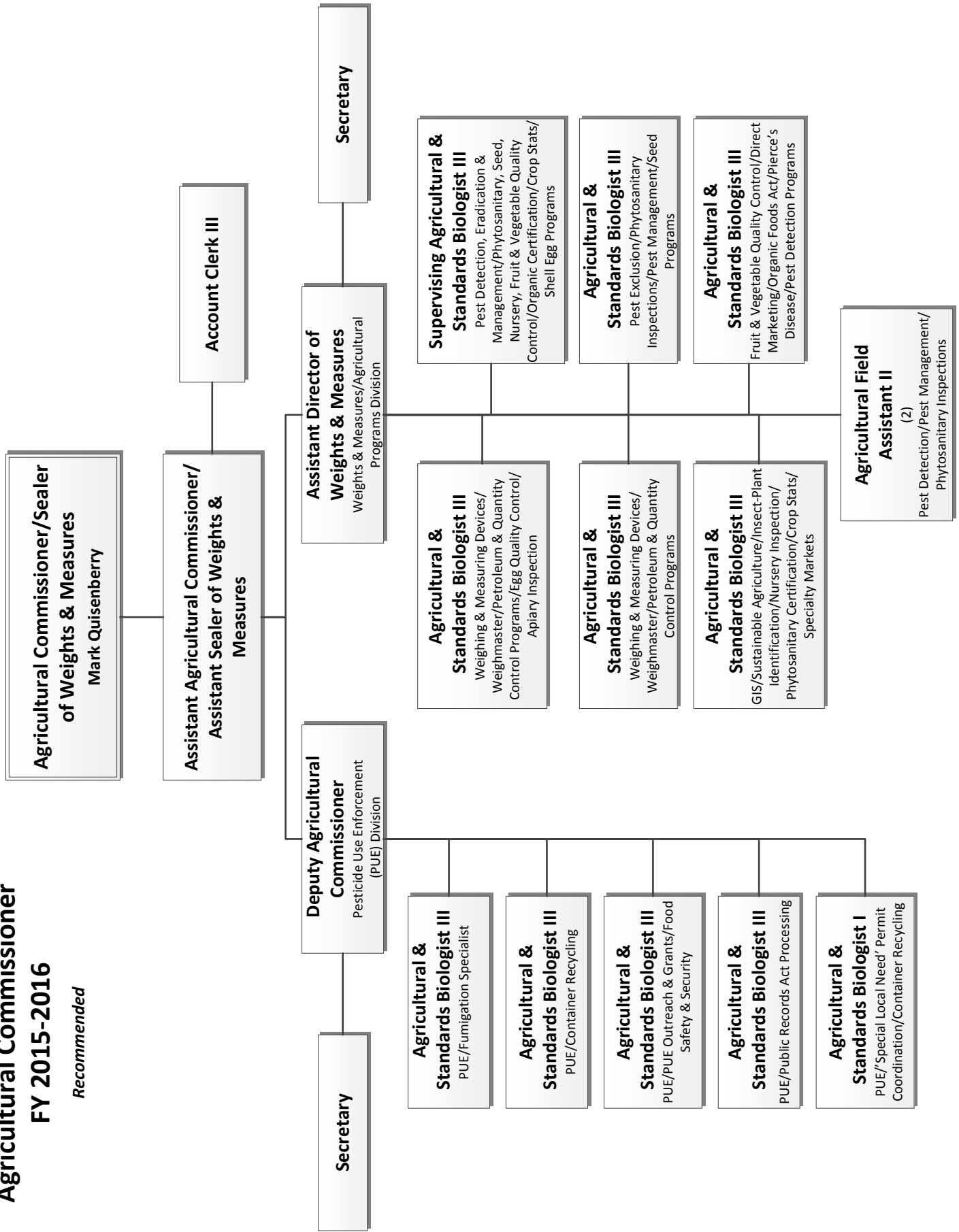
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

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# Agricultural Commissioner FY 2015-2016

*Recommended*



# Agricultural Commissioner Wt Truck Replacement/Maintenance (0-290)

Mark Quisenberry, Ag Commissioner

EXECUTIVE SUMMARY					
DEPT HEAD: MARK P. QUISENBERRY UNIT: WEIGHT TRUCK REPLACEMENT/MNTN FUND: WEIGHT TRUCK REPLACEMENT/MNTN 0290 0-290					
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
OTHER CHARGES	5,746	1,790	5,000	7,500	50.0
CAPITAL ASSETS	0	0	0	160,000	***
* GROSS BUDGET	5,746	1,790	5,000	167,500	3,250.0
* NET BUDGET	5,746	1,790	5,000	167,500	3,250.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	9,500	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	5,746	1,790	14,500	167,500	1,055.2
<b>OTHER REVENUES</b>					
USER PAY REVENUES	13,000	13,000	13,000	35,500	173.1
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	1,076	840	1,500	500	66.7-
CANCELLATION OF OBLIGATED F/B	0	0	0	131,500	***
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	14,076	13,840	14,500	167,500	1,055.2
* UNREIMBURSED COSTS	8,330-	12,050-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The California Business & Professions Code Section 12200 requires each county to establish an office of County Sealer of Weights & Measures and to appoint a person as the County Sealer of Weights and Measures. Each County Sealer is mandated, by Section 12210, to inspect, try and test all weighing and measuring devices used for commercial purposes within his/her jurisdiction. In order for the County Sealer to meet this mandated responsibility, it is necessary for the Sealer to purchase specialty testing equipment.

In 1989, the counties of Nevada, Yuba, and Sutter entered into a joint powers agreement (JPA) to jointly purchase and use a heavy capacity commercial vehicle (Weight Truck)

for the purpose of testing large capacity commercial weighing devices.

## Major Budget Changes

### Capital Assets

- \$160,000 Replacement of Weight Truck, including fabrication, installation of a new bed (due to safety concerns), and transferring of existing articulating crane

### Revenue

- \$10,000 Increase in Interfund Replacement Weight Truck-Sutter

# Agricultural Commissioner Wt Truck Replacement/Maintenance (0-290)

Mark Quisenberry, Ag Commissioner

- \$6,000 Increase in Replacement Revenue - Yuba
- \$6,000 Increase in Replacement Revenue - Nevada

## Program Discussion

The 1989 JPA between the counties of Nevada, Yuba, and Sutter established a vehicle maintenance and replacement fund which is administered by Sutter County. Contribution percentages for each county were determined: Sutter County – 50%, Yuba County – 30%, and Nevada County – 20%. These percentages are applied to all contributions made. The JPA also authorized an Administrative Committee to review the current use patterns and financial needs of this equipment on an annual basis to determine the counties’ annual contributions to the fund.

## Recommended Budget

This budget is recommended at \$167,500, of which \$160,000 is for a replacement Weight Truck. This budget unit does not receive any funding directly from the General Fund; however, \$17,500 (an increase of \$11,250), which is Sutter County’s portion of the Maintenance and Replacement costs, is budgeted as an Interfund expense in the Agricultural Commissioner’s budget unit (2-601). The rest of the funding is provided by revenues collected from Yuba and Nevada Counties.

Due to current California Air Resources Board requirements, the County is required to replace this vehicle by the year 2020. Over the past three years, the Administrative Committee has been developing a plan for the replacement of this vehicle. The

Committee is recommending increasing contributions into these accounts in order to purchase this replacement vehicle this fiscal year. The estimated cost of the replacement is \$160,000, which includes purchase of the vehicle, fabrication, installation of a new bed (due to safety concerns), and transferring of existing articulating crane. Other factors driving the decision to replace the vehicle in FY 2015-16 are: (1) 5% annual appreciation in the cost of a new vehicle, (2) safety concerns with existing truck bed and load securement, and (3) increasing on-going maintenance costs with the existing vehicle.

An update to the JPA will need to be developed and approved by the member jurisdictions and will be presented to the Board for consideration at a later date.

## Use of Fund Balance

The Weight Truck Replacement/Maintenance Fund contains Restricted Fund Balance accounts for each county, which are used to retain the funds allocated for the replacement and maintenance of the weight truck.

Seven Restricted Fund Balance accounts have been established: three (one for each county) to account for the maintenance of the weight truck, three (one for each county) to hold funds for the future replacement of the vehicle, and one for interest earned.

The contribution rates for FY 2015-16 are recommended at:

	<u>Maintenance</u>
Sutter County	\$ 3,750
Yuba County	\$ 2,250
Nevada County	<u>\$ 1,500</u>
<b>Total</b>	<b>\$ 7,500</b>

# Agricultural Commissioner Wt Truck Replacement/Maintenance (0-290)

Mark Quisenberry, Ag Commissioner

	<u>Replacement</u>
Sutter County	\$ 14,000
Yuba County	\$ 8,400
Nevada County	<u>\$ 5,600</u>
<b>Total</b>	<b>\$ 28,000</b>

It is projected there will be a Restricted Fund Balance in the Replacement account, as of July 1, 2015, of \$76,070 (Sutter County - \$38,035, Yuba County - \$22,821, Nevada County - \$15,214). The balances for maintenance will be determined after actual maintenance costs are paid; however, it is estimated to equal approximately \$18,000 as of July 1, 2015. The projected interest balance is \$38,864.

A cancellation of Obligated Fund Balance of \$131,500 of the following accounts is recommended in order to purchase the Weight Truck replacement this fiscal year.

- 31170 – Rest Fund Balance: \$37,430
- 31180 – Rest. Wt. Mnt. – Nevada: \$3,600
- 31181 – Rest. Wt. Mnt. – Sutter: \$9,000
- 31182 – Rest. Wt. Mnt. – Yuba: \$5,400
- 31183 – Rest. Wt. Rep. – Nevada: \$15,214
- 31184 – Rest. Wt. Rep. – Sutter: \$38,035
- 31185 – Rest. Wt. Rep. – Yuba: \$22,821

Amounts will be based on final, actual expenditures and may change slightly during year-end closing.

EXECUTIVE SUMMARY						
DEPT HEAD: JANINE HASEY	UNIT: BI-COUNTY FARM ADVISOR	FUND: GENERAL			0001 6-301	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	136,366	111,459	137,051	138,798	1.3	
SERVICES AND SUPPLIES	20,894	18,147	27,305	24,905	8.8-	
OTHER CHARGES	16,183	6,707	18,500	19,537	5.6	
* GROSS BUDGET	173,443	136,313	182,856	183,240	.2	
INTRAFUND TRANSFERS	30,210	30,827	29,241	30,198	3.3	
* NET BUDGET	203,653	167,140	212,097	213,438	.6	
OTHER REVENUES						
USER PAY REVENUES	148	0	0	0	.0	
GOVERNMENTAL REVENUES	67,484	39,184	78,476	78,995	.7	
TOTAL OTHER REVENUES	67,632	39,184	78,476	78,995	.7	
* UNREIMBURSED COSTS	136,021	127,956	133,621	134,443	.6	
ALLOCATED POSITIONS	2.00	2.00	2.00	2.00	.0	

### Purpose

The Bi-County Farm Advisor Office (UCCE Sutter/Yuba Counties) operates under an agreement with the Counties of Sutter and Yuba and the University of California Cooperative Extension (UCCE). Its mission is to provide research-based educational programs to the residents of the two counties including:

- Agriculture & natural resources
- 4-H & youth development
- Nutrition education
- Home landscape or garden assistance

In addition, UC Agricultural and Natural Resource applied research is conducted with local producer operators.

### Major Budget Changes

There are no major budget changes for FY 2015-16.

### Program Discussion

Today’s UCCE Mission remains similar to that of 1918: to assist people at the local county level in accessing appropriate information to achieve their goals. This is accomplished through applied research and educational programs and events. In Sutter and Yuba Counties, programs are conducted related to agriculture, natural resource, youth development, and nutrition education subject matters.

Agriculture and Natural Resource Advisors assist local clientele, through individual consultations and farm visits, with issues such as:

- Pest management
- Water quality/water use efficiency
- Plant variety selection
- Plant nutrition
- Farm and ranch planning
- Fire safety

In addition, advisors are responsible for identifying emerging issues and working with local clientele to develop and conduct research to address these areas of concern. Research activities in FY 2014-15 included:

- Water quality and irrigation timing
- Pest management
- New variety and rootstock evaluation
- Exotic and endemic pests
- Plant nutrition
- Cultural practices
- Farm/ranch economic viability
- Fire safety
- Alternative cattle feeds

Programs focus on local natural resources and economically important crops such as rice, walnuts, prunes, peaches, almonds, and kiwifruit; as well as interest in emerging or alternative crops.

The 4-H Youth Development Program (YDP) is an organization for youth ages 5-19 that promotes hands-on, experiential learning. 4-H welcomes youth members and adult volunteers from all backgrounds and all locations. 4-H emphasizes enrichment education through inquiry-based learning.

Youth are encouraged to discover their passions, adopt a growth mindset, practice self-reflection and set goals. 4-H projects and programs are focused around the core content of citizenship, healthy living, and science, engineering, and technology.

In FY 2014-15, the 4-H YDP further expanded its reach into in-school and after-school science programming. The 4-H Science Lab program brings inquiry based, science education to students through school enrichment classes at Luther and Encinal Elementary. The 4-H Science in After-school program serves over 150 youth at

eight after-school sites within the Yuba City Unified School District.

Our traditional club program continues to thrive with 16 clubs serving the bi-county area, including a club on Beale AFB. 4-H members in the club program participate in projects that are of interest to them. Each project is led by caring adults, who engage youth members in hands-on learning in the project area. Some of our projects include sewing, rocketry, shooting sports, poultry, Legos, dairy goats, ATV repair, and gardening. Over 575 youth members and nearly 200 adult volunteers participate in the 4-H club program.

In FY 2014-15, the UC Sutter/Yuba Master Gardener Program recorded 3,600 individual contacts through the County office and outreach activities. Currently, we have a Master Gardener training program with 18 individuals enrolled. In April 2015 we hosted an Advanced Plant Diagnostic clinic. Over 50 Master Gardeners volunteered nearly 3,000 hours with a value of \$79,000 (2013 Independent Sector's value of volunteer time for California at \$26.34/hour) and participated in:

- The Yuba City Home and Garden Show
- Yuba City Farmers' Market
- Marysville Community Garden and workshops and plant clinics
- Spring and Fall plant clinics at local nurseries
- A gardening project and workshops at Yuba County Probation Department Day Reporting Center for inmates on release program
- Butchie's Pool Spring and Fall Plant Sale
- Gardening programs in Sutter and Yuba County elementary schools

- Home Gardeners Workshop and display booths
- Farm Day presentation to local school's 3<sup>rd</sup> and 4<sup>th</sup> graders
- AGventures with the Farm Bureau at the Sutter-Yuba Fair

The UC CalFresh Nutrition Education Program works through local public school teachers and community based organizations to deliver researched based curricula related to healthy lifestyles and eating habits. A Sutter/Yuba-based UC Nutrition Educator manages and delivers the program to local clientele. This University position and program support are funded by a Federal USDA grant administered by the State CalFresh Office within the College of Agriculture and Environmental Sciences at UC Davis and has minimal impact on the County Budget.

Additional support, beyond that provided by the "resident advisors" in the bi-county office, is received from advisors in surrounding counties and campus-based specialists and/or faculty. For example, the UCCE Dairy Advisor in Glenn County also has responsibilities in Sutter and Yuba counties. She is starting research on a bovine disease at a large Yuba County dairy. The UC/County partnership provides programs that are designated for local needs and solutions, while leveraging the resources of the County/University partners. UCCE Sutter/Yuba also secures substantial grants and gifts to augment county and UC funding. This allows staff to conduct activities and purchase equipment that UC or county budgets do not permit. These grants directly support specific research and education programs in the areas of:

- Crop production
- Integrated pest management
- Water quality

- Watershed management
- Nutrition education
- Youth development

The University of California contributed in excess of \$1,000,000 to support the local UC Cooperative Extension office through direct and indirect support related to programs specific to the local office as well as statewide programs that benefit local clientele.

This budget unit is funded in the following manner:

- Sutter/Yuba Counties
  - Clerical support
  - Office space, supplies and expenses
  - Transportation
  - Fixed assets
- University of California
  - Salaries and benefits for the three University Advisors, two University Program Representatives, one Nutrition Educator, and other cross-county programmatic personnel
  - Other expenses related to programs as described below

Individual UC staff members have developed revenue streams to support additional field assistance, services, and/or equipment including computers, printers, cameras, audio-visual equipment, office equipment, tools, and labor. These items would typically be considered County funding responsibilities, but fiscal realities have required UC staff to develop significant external funding sources to meet these needs. University staff's travel to professional development activities such as national or international scientific

conferences, technology workshops, and other learning opportunities is funded by a combination of UC and grant/gift money. Grant/gift funding also provides seasonal field/lab assistants for the advisors.

The Bi-County Farm Advisor's FY 2015-16 goal is to continue assisting local clientele by developing and delivering appropriate information to ensure goals and needs are met. This will be accomplished through applied research and educational activities. In addition, we intend to foster continued growth of the UC CalFresh Nutrition Education Program and further develop the 4-H Science in Afterschool program to address local critical challenges facing our young people.

### Staff changes FY 2014-15

The University of California continues to demonstrate its commitment to local partners and clientele. An area 4-H/Youth Development Advisor was hired in August 2014 to address youth development issues in Sutter, Yuba, and Colusa Counties. Additionally, an Integrated Pest Management Advisor for the Sacramento Valley, headquartered in Butte County, was hired in June 2014 to address area pest management issues. The Area Rice Advisor and County Director left to take another UCCE position in August 2014; the Tree Crops/Master Gardener Advisor was appointed County Director. The Livestock and Natural Resources Advisor is retiring March 13, 2015 and was granted Emeritus status. After retirement, he will continue on the steering committee for the Camptonville Biomass project and be involved in the rice strawlage project for alternative cattle feeds.

### Projected staff changes FY 2015-16

The Director of the Bi-County Farm Advisor Department was successful in having five more UC academic advisor positions approved for hiring from summer 2015 through fall 2016 that will address critical local programmatic issues. These include, in order of planned recruitment: an Area Rice Advisor housed in Sutter/Yuba, an Area Vegetable Crops Advisor housed in Colusa, an Area Livestock and Natural Resources Advisor housed in Placer County, an Area Nutrition, Family and Consumer Science Advisor housed in Butte County, and an Area Forestry and Natural Resources Advisor housed in Sutter/Yuba. All of these positions will address critical needs in Sutter and Yuba Counties.

Sutter County is the designated lead agency for the Bi-County Farm Advisor Department, which is located in Yuba City. Sutter County bills Yuba County for its portion of the budget. Apportionment of costs, as agreed by the two funding counties, is 63% from Sutter County and 37% from Yuba County. This formula is based historically on a comprehensive evaluation of the workloads and an approximation of the time spent delivering UCCE programs in the respective counties.

### Recommended Budget

This budget is recommended at \$213,438. The General Fund provides 63% of the financing for this budget unit and is increased \$822 (0.6%) compared to FY 2014-15.

### Use of Fund Balance

This budget unit is within the General Fund.

The General Fund has a Committed Fund Balance for Farm Advisor/Agriculture



Building to collect money to fund future improvements to the Sutter County owned Farm Advisor/Agriculture Building.

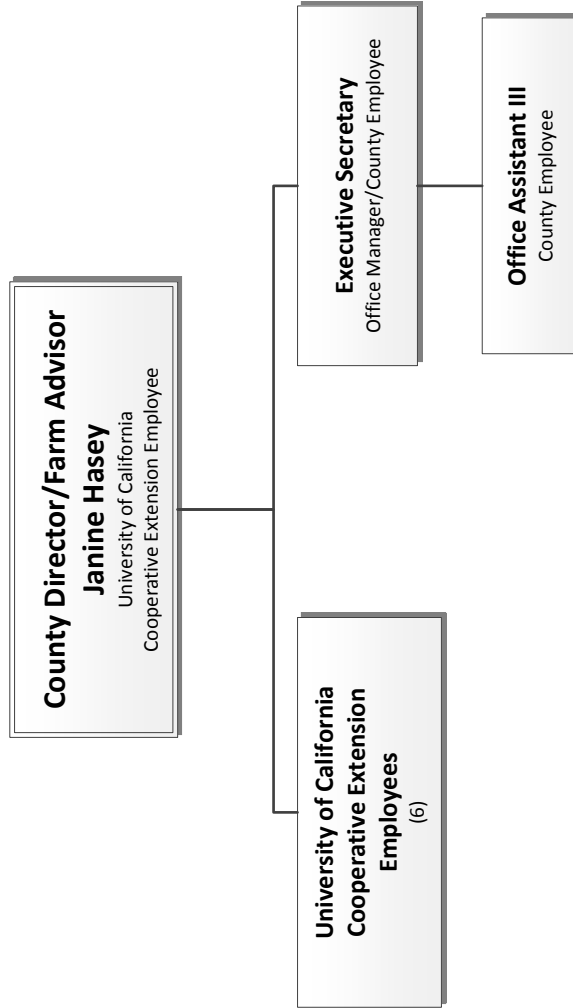
Each year, as directed by the Board of Supervisors through the annual budget, \$5,000 is budgeted in the Farm Advisor budget and in the Non-Departmental Expense budget unit #1-103 to increase the General Fund Committed Fund Balance for Farm Advisor/Agriculture Building account #37309.

Yuba County has agreed to participate in this expense and is billed annually for its proportionate share of the cost.

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**Bi County Farm Advisor  
FY 2015-2016**

*Recommended*



EXECUTIVE SUMMARY						
DEPT HEAD: JAMES OCHSNER	UNIT: COUNTY LIBRARY		FUND: GENERAL		0001 6-201	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,021,306	827,691	991,398	1,020,807	3.0	
SERVICES AND SUPPLIES	218,205	163,194	152,535	193,636	26.9	
OTHER CHARGES	12,212	8,725	12,480	17,987	44.1	
* GROSS BUDGET	1,251,723	999,610	1,156,413	1,232,430	6.6	
INTRAFUND TRANSFERS	7,554	7,568	10,222	10,756	5.2	
* NET BUDGET	1,259,277	1,007,178	1,166,635	1,243,186	6.6	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	156,961	161,299	124,700	146,000	17.1	
GOVERNMENTAL REVENUES	284,388	214,505	206,133	236,703	14.8	
GENERAL REVENUES	256	189	300	150	50.0-	
TOTAL OTHER REVENUES	441,605	375,993	331,133	382,853	15.6	
* UNREIMBURSED COSTS	817,672	631,185	835,502	860,333	3.0	
ALLOCATED POSITIONS	16.00	13.60	14.60	13.10	10.3-	

## Purpose

The Sutter County Library consists of the Main Library in Yuba City and three rural Branch Libraries in the communities of Live Oak, Sutter, and Rio Oso. The library is an educational, recreational, and cultural resource that promotes reading, supports formal educational course work, and encourages lifelong learning for the residents of Sutter County. The library includes collections of books, magazines, newspapers, and audiovisual materials, as well as public access to the Internet. It also provides online services; including databases, downloadable eBooks, and the online catalog which gives patrons access to interlibrary loans and other account features. Ongoing programs support children’s services, pre-teen and teen services, adult services, and literacy, including family literacy, citizenship preparation, and civic participation. The library values local partnerships, and seeks outside grant

funding. It also enjoys support from an active ‘Friends of the Library’ group.

## Major Budget Changes

### Salaries & Benefits

- (\$76,171) Decrease related to defunding and holding vacant one (1.0 FTE) Supervising Library Technician position, upon vacancy
- \$53,064 Increase related to restoring funding for one (1.0 FTE) Library Assistant I/II position
- \$33,527 Increase related to increasing one part-time (0.5 FTE) Library Technician to a full time (1.0 FTE) Library Technician position

- \$19,885 Increase in Extra Help due to a increase in the Literacy Program grant funding

## Services & Supplies

- \$13,770 Increase in grant supported Office Expenses
- \$26,200 Increase in Communications related to a change in E-rate refund procedures

## Revenues

- \$25,000 Increase in State Ca. Dept. of Education – Adult Basic Education 231 grant funding

## Program Discussion

The Library is a General Fund Department, and is further supported by the Friends of the Library group, California Department of Education Literacy Grants, and the California State Library. The Live Oak Library Endowment Fund was established in 2009 by the Live Oak Women’s Club and the principal of this permanent County fund remains intact, with interest apportionment deposited in the Library budget for collection development at the Barber Branch Library. The Sutter County Library also received over \$18,000 in private donations from concerned groups and individuals in this past year – the Friends of Sutter County Library being the largest contributor.

Support is also received through many volunteers who regularly donate their time and skills to both the Friends of the Library and Literacy Services Program.

As the library adjusts to operating at a level where unreimbursed costs have been

reduced by 50% since 2009, the following should be considered.

FY 2015-16 marks the third year in which Library Impact Fees have been used to rebuild the library’s collection following years of reduction. These funds are not unlimited and at some point it will be necessary to accommodate collection development in the budget.

In addition, the demand for books has not waned. All five libraries within the Sacramento Public Library partnership, of which Sutter County Library participates, report that the number of patrons borrowing materials through the request/hold system has either increased or remained steady. Although there are many reading e-books, the number of actual physical books being checked out has not reduced.

The demand for library services remains strong as is indicated by the number of library cards issued. There are 40,000 active library accounts and library staff opens an average of 308 library accounts each month for new cardholders.

Total circulation of all materials equals almost 10 items checked out per cardholder each year. Per Capita circulation is 4.08 items.

Per Capita visits to Sutter County Library are higher than the statewide mean. This foot traffic represents a wide range of library users. The slowest days at the library see approximately 600 visitors, while on busier days the library can serve over 2,000 patrons.

Programs for all ages continue to be popular. The library is lively with children participating in the many weekly and seasonal programs offered. Teen and adult programs also enjoy strong attendance. The

Literacy Services Program not only provides classes, but also many exciting events for the community each year.

Over the past several years, Sutter County Library Literacy Services has seen thousands of students benefit from their classes. Each year approximately 700 students participate in ESL, Adult Literacy, and Civics and Citizenship classes. The Literacy staff and volunteers work hard to provide the services which are much needed in our community.

Sutter County’s unreimbursed cost for Library services per capita is \$8.87. The overall budget, including Federal and State funds, boosts per capita spending to \$12.82. This is approximately half the average of other county general fund libraries and less than 40% of the statewide mean. According to the American Library Association, the national per capita spending on public libraries is \$36.18.

The CENIC/CVIN project has expanded through the involvement of the California State Library which has made it possible for small rural branches to benefit from high-speed fiber. At the time of this writing, Sutter County Library is expected to receive \$30,000 worth of equipment through a State Library grant to complete this project. The main library and all three branches will receive 1Gbps service at each site. The cost will be equal to or less than what is currently paid for a much slower 6Mbps at the main branch and T1 connections at the branches.

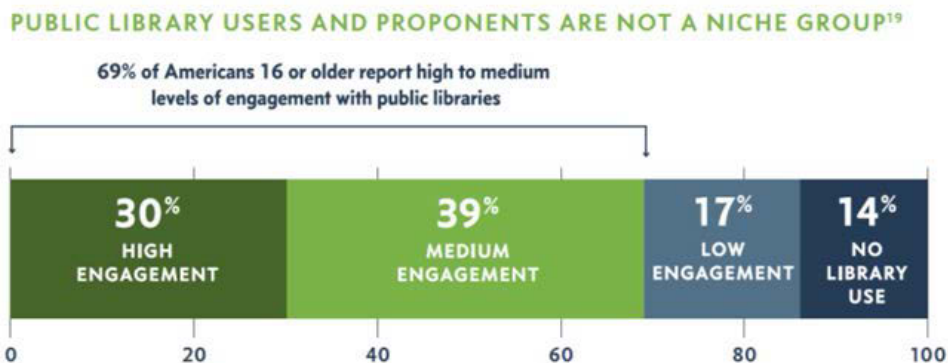
The Aspen Institute, in partnership with the Bill & Melinda Gates Foundation, created the *Aspen Institute Dialogue on Public Libraries* to help advance the work public libraries are doing to address community challenges and to support the transformation of communities and their public libraries in the digital age. This report reveals that 69% of Americans are engaged with their library in different ways. Three key library assets are explored –people, place, and platform. With broadband upgrades, Sutter County Library looks forward to providing a much more efficient customer experience and hopes to take on some of the challenges as outlined in the Aspen Report on Libraries. <http://csreports.aspeninstitute.org/documents/AspenLibrariesReport.pdf>

### Recommended Budget

This budget is recommended at \$1,243,186, which is an increase of \$76,551 (6.6%) over FY 2014-15. The General Fund provides 69.2% of the financing for this budget and has increased \$24,831 (3%) compared to FY 2014-15.

It is recommended that one part-time (0.5 FTE) Library Technician position be increased to a full time (1.0 FTE) position.

It is also recommended that funding be restored for one (1.0 FTE) Library Assistant I/II position. The employee currently underfilling the Supervising Library Technician position as a Library Assistant I



will be transferred into this position effective July 1, 2015 and the Supervising Library Technician position will be held vacant and unfunded.

In light of the above position increases, it is recommended that one, currently vacant and unfunded, Library Services Coordinator position be permanently eliminated, and that one Supervising Library Technician position be left vacant and unfunded upon vacancy.

### **Use of Fund Balance**

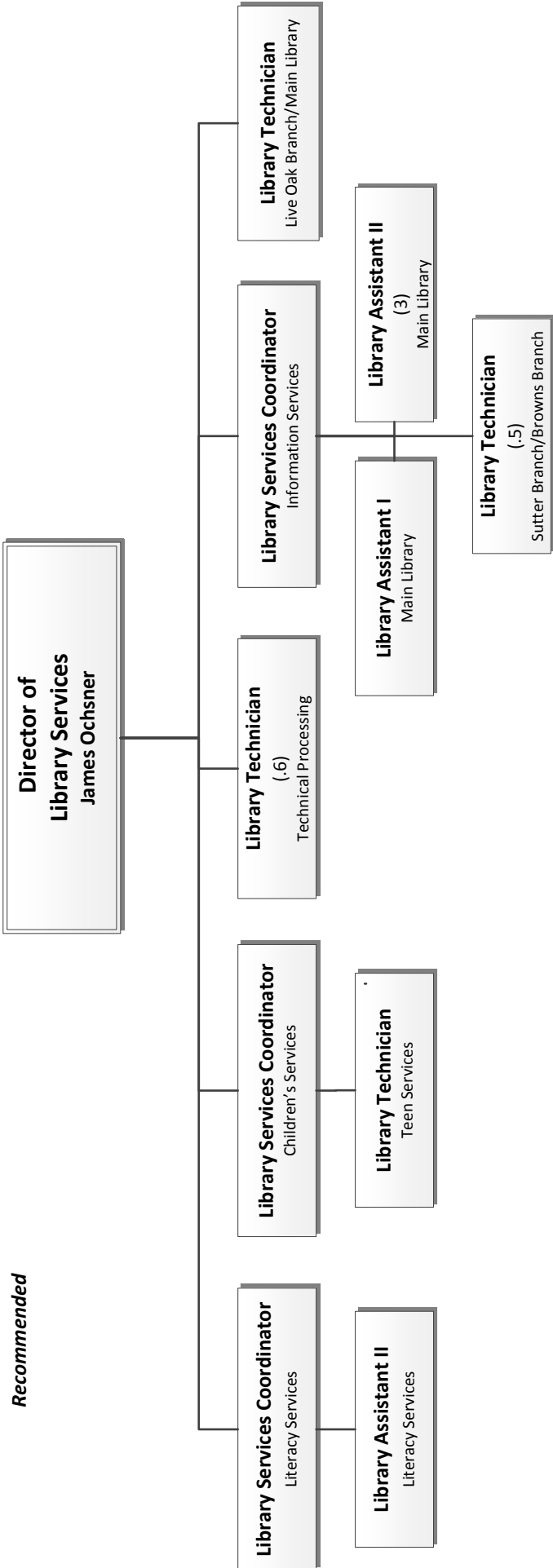
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

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**Library Services  
FY 2015-2016**

*Recommended*



EXECUTIVE SUMMARY						
DEPT HEAD: JULIE STARK	UNIT: COMMUNITY MEMORIAL MUSEUM		FUND: GENERAL		0001 7-201	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	154,449	126,110	158,852	198,655	25.1	
SERVICES AND SUPPLIES	6,285	4,521	7,658	7,708	.7	
OTHER CHARGES	1,293	1,568	1,421	2,278	60.3	
* GROSS BUDGET	162,027	132,199	167,931	208,641	24.2	
INTRAFUND TRANSFERS	2,899	2,329	2,883	3,315	15.0	
* NET BUDGET	164,926	134,528	170,814	211,956	24.1	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	16,254	0	23,077	16,734	27.5-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	16,254	0	23,077	16,734	27.5-	
* UNREIMBURSED COSTS	148,672	134,528	147,737	195,222	32.1	
ALLOCATED POSITIONS	1.60	1.60	1.60	1.60	.0	

## Purpose

The mission of the Community Memorial Museum of Sutter County is to collect, preserve, and interpret the cultural history of Sutter County.

County government funded through a partnership of public and private funds. The Museum staff of two is responsible for maintaining professional standards of artifact conservation, research, exhibits, and public education. Museum programs for community benefit are funded through private donations and public agency grants.

## Major Budget Changes

### Salaries & Benefits

- \$2,064 Increase related to anticipated staffing changes
- \$32,000 Increase in Other Pay for payment of accrued leave balances upon retirement

Museum operations are supported by the County of Sutter and the Community Memorial Museum Commission in the following manner:

- Sutter County provides funds for Salaries & Benefits, Liability Insurance, Copier Rental, and Information Technology charges for website presence
- Other County departmental budgets provide for maintenance of buildings and grounds, rental support for Ettl Hall, and utilities for the Museum facilities
- The General Fund absorbs all county-wide overhead costs

## Program Discussion

The Community Memorial Museum of Sutter County, built in 1975 through private donations and efforts of the Sutter County Historical Society, is a department of Sutter

- The Museum Commission, through its ongoing fundraising efforts, provides funds for Extra Help staffing, postage, and Services and Supplies

The Ettl Hall building and Schnabel & Dean Patio have been utilized regularly by the Museum for educational programs, successful fundraisers, and other events. There are ongoing efforts to increase the frequency of rental of the hall and to increase awareness of the hall in the community. A Museum Commission committee is currently working to locate an appropriate patio covering for shade, which is an additional gift of the Schnabel-Dean family.

The Mexican-American permanent exhibit in the Multi-Cultural wing is awaiting installation of the exhibit furniture. The exhibit fabrication funds are provided by the Museum Commission and The Alliance for Hispanic Advancement.

The Museum hosted 5,992 visitors in 2014.

The Museum provides the following programs to the community:

- Educational museum tours for school children: 28 in 2014
- Hosted 51 other groups
- Research requests for historical information and photograph reproduction: approximately 50 annually
- Changing exhibits
- Educational programs for children and adults: 8 to 12 annually
- Educational resources in Museum Store

The day-to-day activities of the Museum are managed by two paid staff with the

assistance of approximately 30 volunteers. A total of 2,402 hours were donated last year.

Due to budget reductions in FY 2012-13, the Museum is currently open to the public:

- Wednesday through Friday from 9:00 a.m. to 5:00 p.m.
- Saturday from noon to 4:00 p.m.

Tuesday serves as a staff workday to set-up and takedown exhibits and perform much needed curatorial tasks which are difficult to complete during public hours.

It was anticipated that the Museum could also open on Sunday afternoons during FY 2014-15 and had budgeted accordingly; however, volunteer staffing was not available to accompany the Extra Help staff. (Two people must be on site when the Museum is open).

It should be noted that the Museum Store is sponsored by the Museum Commission and generates fundraising revenue for the Commission. The Store raised \$6,886 in 2014.

## Recommended Budget

This budget is recommended at \$211,956. The General Fund provides 92.1% of the financing for this budget and is increased \$47,485 (32.1%) compared to FY 2014-15.

The increase in the Department's unreimbursed cost is primarily due to one-time payment of accrued leave balances upon the retirement of the current, long-time, Museum Director-Curator effective August 30, 2015 and the hiring of a new Museum Director-Curator at a lower step of the salary range plus a 30-day overlap.

The two County paid positions remain funded at 80%. Museum staff have reported that the backlog of curatorial work is growing, indicating that day-to-day operational duties consume a large portion of the day, leaving little time to address curatorial work.

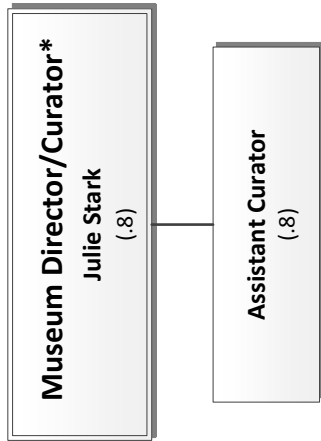
Revenue from the Museum Commission is recommended at \$16,521, which covers Extra Help staffing, postage, Services and Supplies, General Insurance and Bonds, and Liability Insurance Premiums. The Museum Commission has expressed agreement with this recommended contribution.

## Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balances.

# Community Memorial Museum FY 2015-2016

*Recommended*



**Notes:**

\* The Director/Curator is an ad hoc member of the Community Memorial Trust Fund, which funds certain museum needs; and an ad hoc member of the Museum Commission, which provides advice to the Board of Supervisors about museum policy and actively supports museum fundraising and activities.

# Subsidy Request (7-202) *James M. Arkens, County Administrative Officer*

EXECUTIVE SUMMARY					
DEPT HEAD: JAMES M. ARKENS	UNIT: SUBSIDY REQUESTS ORGANIZATIONS FUND: GENERAL				0001 7-202
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	13,500	22,656	0	0	.0
* GROSS BUDGET	13,500	22,656	0	0	.0
INTRAFUND TRANSFERS	173	36	0	0	.0
* NET BUDGET	13,673	22,692	0	0	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	.0
* UNREIMBURSED COSTS	13,673	22,692	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

This budget unit contains requests from local organizations for financial assistance. The budget is prepared by the County Administrator's Office.

## Program Discussion

There are no revenues directly attributable to this budget unit; therefore, the funding source is the General Fund. Sutter County has provided varying levels of funding for a variety of community organizations in the past.

Currently, four local agencies have requested funding for FY 2015-16:

- Yuba-Sutter Veterans Stand Down has requested \$1,000
- Yuba-Sutter Regional Arts Council has requested funding of \$5,000
- The Acting Company has requested \$10,000
- Sutter County Resource Conservation District has requested \$10,000

## Recommended Budget

The County Administrative Office does not make recommendations for funding in this budget unit, as these funding decisions are made solely at the discretion of the Board of Supervisors. No amount has been budgeted for the requested subsidies.

In FY 2014-15, a total of \$15,000 was appropriated for the following subsidy organizations:

- Yuba-Sutter Regional Arts Council: \$5,000
- The Acting Company: \$5,000
- Sutter County Resource Conservation District: \$5,000

## Use of Fund Balance

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

EXECUTIVE SUMMARY					
DEPT HEAD: MARVIN KING	UNIT: VETERANS SERVICE OFFICER		FUND: GENERAL		0001 5-601
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	47,748	73,176	91,522	91,522	.0
* GROSS BUDGET	47,748	73,176	91,522	91,522	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	47,748	73,176	91,522	91,522	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	.0
* UNREIMBURSED COSTS	47,748	73,176	91,522	91,522	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Veterans' Services Office helps veterans, survivors, and dependents obtain benefits by providing information and assisting them in filing claims with the U.S. Department of Veterans' Affairs (VA) and the California Department of Veterans' Affairs (CDVA).

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

This office is a Bi-County function with Yuba County acting as the lead agency. The office staff consists of a full-time Veterans' Services Officer (VSO), a full-time Veterans' Representative, and an Office Specialist. These staff members are Yuba County employees. Sutter and Yuba Counties share net costs (total cost less revenue) on a 50-50% basis. Sutter County's share of the net cost is appropriated in this budget unit.

The office performs such tasks as:

- Explaining eligibility standards for the various types of programs
- Referring ineligible persons to other sources of assistance
- Reviewing military medical treatment records and physicians' records of treatment received after discharge to develop disability, pension, or survivor's benefit claims
- Helping veterans obtain appointments for medical care or hospitalization at VA facilities
- Calculating income from Social Security and other sources to determine pension eligibility
- Evaluating and approving tuition-fee waivers at state colleges and Universities for low-income children of disabled veterans
- Working with families and local funeral directors to obtain burial expense reimbursement and government memorial markers
- Visiting veterans in nursing and care homes

- Conducting briefings at Beale Air Force Base for separating members who plan to remain in the community
- Consulting with the Public Guardian, Health, Social Services and other County agencies to ensure that veterans are aware of other assistance available to them
- Providing information about CALVET home loans and VA loan guarantees, insurance, vocational rehabilitation, education, counseling, military discharge review and upgrade, and other programs

Revenues are derived from the following three sources: State Subvention program revenue administered and allocated according to a weighted factor of the claims filed by the office; the MediCal Cost Avoidance program granted by the State Department of Health under contract with CDVA and allocated on the basis of qualified referrals from Yuba and Sutter County Social Services' Departments; and the State Veterans' License Plate Fund derived from proceeds of Veterans' license plates and distributed according to each County's share of total statewide expenditures.

As the lead agency, Yuba County receives all revenues; therefore, revenues are not reflected in the Sutter County budget.

### Recommended Budget

This budget is recommended at \$91,522. The General Fund provides 100% of the financing for Sutter County's share of the Veteran's Services Officer budget and remains unchanged compared to FY 2014-15.

This recommendation reflects only Sutter County's net share of cost.

This budget unit is based on a Bi-County agreement and any changes to the budget would need to be negotiated with Yuba County.

### Use of Fund Balance

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





# Development Services

## *Section B*

A Sutter County fireman from the Live Oak station responds to an emergency call as people gather for the ribbon cutting at the new Public Safety Center in Live Oak. Sutter County Fire Services is a division of the Development Services Department.



# Development Services Department Administration (2-721)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS	UNIT: DEVELOPMENT SERVICES ADMIN		FUND: GENERAL		0001 2-721
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	777,186	557,121	812,197	1,016,444	25.1
SERVICES AND SUPPLIES	17,315	17,105	25,390	25,880	1.9
OTHER CHARGES	53,947	40,962	42,774	82,792	93.6
CAPITAL ASSETS	18,484	0	0	0	.0
* GROSS BUDGET	866,932	615,188	880,361	1,125,116	27.8
INTRAFUND TRANSFERS	67,537	19,597	361,503-	487,802-	34.9
* NET BUDGET	934,469	634,785	518,858	637,314	22.8
<b>OTHER REVENUES</b>					
USER PAY REVENUES	209,854	4,683	439,307	543,921	23.8
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	209,854	4,683	439,307	543,921	23.8
* UNREIMBURSED COSTS	724,615	630,102	79,551	93,393	17.4
ALLOCATED POSITIONS	9.00	9.00	9.00	11.00	22.2

## Purpose

The Development Services Department directly serves the public by providing a one-stop development center. The Development Services Department is responsible for the following functions:

- Road Maintenance
- Engineering Services
- Planning & Building
- Environmental Health & CUPA
- Code Enforcement
- Fire Services
- Water Resources
- Special Districts

The Development Services Administration budget unit is comprised of the Director, administrative support, and finance staff.

## Major Budget Changes

### Salaries & Benefits

- \$249,589 Increase in salaries and benefits due to transfer of three Permit Technician positions from the Planning & Building budget unit (billed back to the Building Division)

### Intrafund Transfers

- \$234,340 Increase in Intrafund Administration Services revenue due primarily to the transfer of the three Permit Technicians (billed back to the Building Division)

- \$106,651 Increase in Intrafund (A-87) Cost Plan charges as

provided by the Auditor-  
Controller's Office

supports and responds to a number of audits  
and inquiries each year.

## Revenues

- \$157,287 Increase in Interfund Administration revenue primarily for reimbursement of services provided to the Road Fund

Administrative staff also provides monthly support to the Planning Commission, the Public Works Support Service Committee, and the Local Area Formation Commission (LAFCO). Administrative management staff coordinates the administrative and financial activities of a Habitat Conservation Plan/Natural Communities Conservation Plan (HCP/NCCP), which is an ongoing joint project with Yuba County and the cities of Yuba City, Live Oak, and Wheatland.

## Program Discussion

The major functions of the Development Services Administration Division are:

- Complete budget development and financial management of Divisions within the Department, including:
  - Planning/Building Services (including Sutter Pointe Development)
  - Environmental Health & CUPA
  - Fire Services Administration & County Service Areas
  - Road
  - Water Resources
  - Engineering Services
- Grants administration
- Personnel, payroll, accounts receivable, accounts payable, and records management

Development Services Administration Division support staff process invoices, direct incoming telephone inquiries from the public, and maintain time-and-materials financial accounts for project applications. The finance section prepares all required journal entries and handles vendor inquiries. In addition, the finance section maintains a cost accounting management computer system for the Road Fund. The Division

The Division works with the Regional Housing Authority of Sutter and Nevada Counties to coordinate Community Development Block Grant (CDBG) applications overseen by the Housing Authority.

## Development Services Department Projects

Current projects overseen by the Director of Development Services and department staff in all Divisions include:

- Yuba Sutter Regional Conservation Plan (CDFW, USFWS, USACE, NMFS, etc.)
- Yuba-Sutter Habitat Conservation Plan/ Natural Community Conservation Plan (HCP/NCCP)
- Sutter Pointe (wastewater/water)
- Yuba City Basin drainage study
- Developing collaboration with the numerous water entities in Sutter County
- NPDES (National Pollution Discharge Elimination System)
- A-99 (Natomas Basin Levee project)

- Inter-jurisdictional Roadway project (Placer County)
- Robbins – water/wastewater, arsenic feasibility study, rates, etc.
- Habitat conservation plans (Sutter, Placer, Yolo)
- Sutter Buttes Flood Control Agency (Western Yellow-billed Cuckoo)
- Waters of the United States (WOTUS)
- Northern Sacramento Valley Integrated Regional Water Management Plan (IRWMP)
- 200-yr Natomas Basin internal drainage
- Community Development Block Grant (CDBG)
- Groundwater Management Plan
- Natomas Basin Conservation Plan
- Greenbriar Development Project
- Natomas Vision Plan
- Ordinance updates (i.e. marijuana cultivation)
- Drought issues as it relates to Habitat Plans and coordination with the wildlife agencies

## **Recommended Budget**

This budget is recommended at \$637,314, which is an increase of \$118,456 (22.8%) compared to FY 2014-15. The General Fund provides 14.7% of the financing for this budget unit, and is increased by \$13,842 (17.4%) in FY 2015-16.

The recommended budget reflects the transfer of three Permit Technicians into the Administration budget unit, resulting in an increased cost of \$249,589 in this budget unit. This cost is in turn recouped from the Building Division budget unit (2-724) through an Interfund charge.

It is recommended that two vacant Office Assistant III positions be eliminated, and that one Development Services Technician I position and one Development Services Technician II position be added. The Development Services Technician is a new classification recommended to be added in FY 2015-16 in an effort to reflect the broad range of administrative duties that are required of positions in the Development Services Department. It is the intent that the new classification will assist the Department in providing adequate customer service and administrative support coverage.

The Department has requested a new Limited Term Accountant II position to assist with a backlog of administrative projects. However, due to continued budget constraints and other needs within the County, it is recommended that no position be added to this budget unit in this fiscal year.

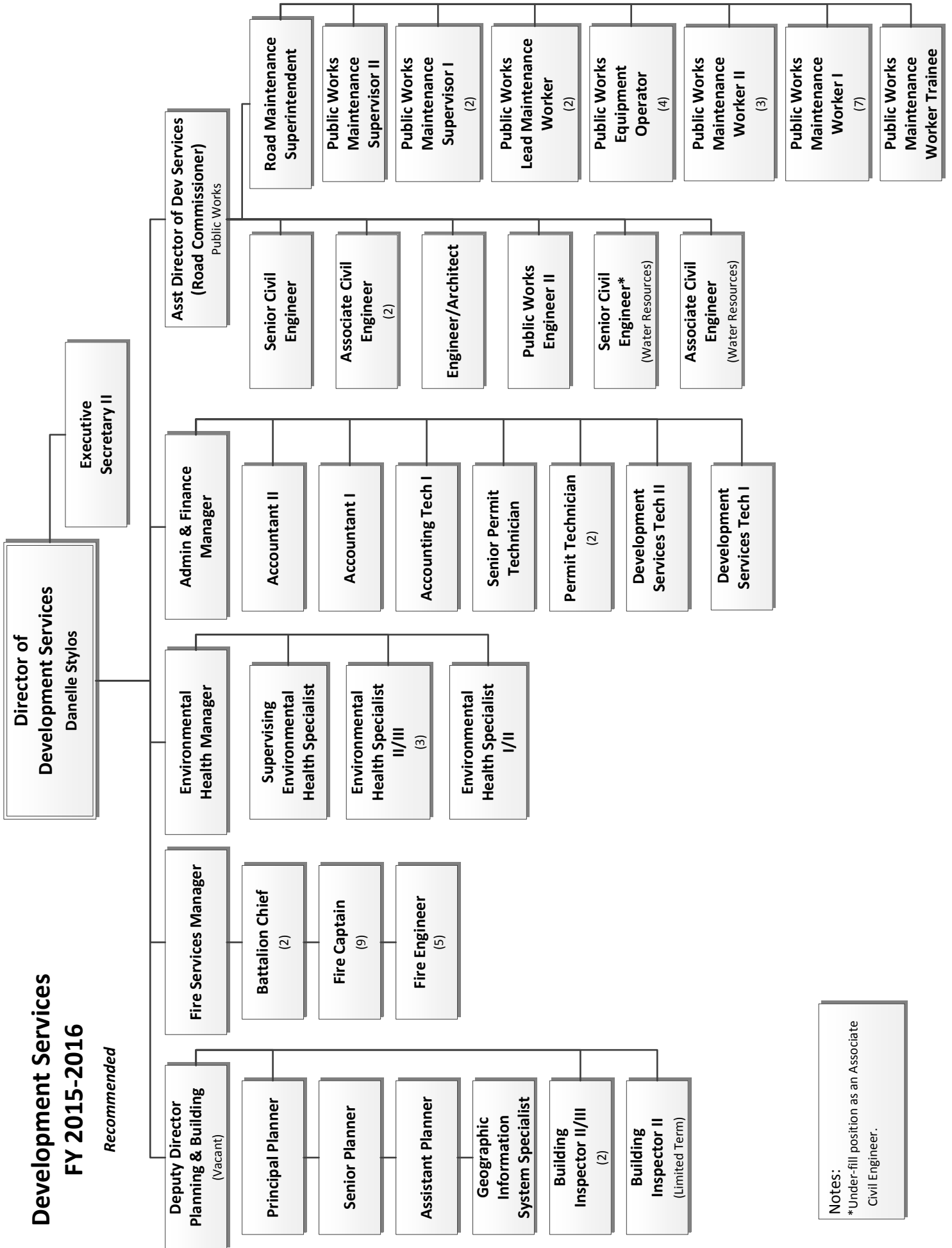
## **Use of Fund Balance**

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

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# Development Services FY 2015-2016

*Recommended*



Notes:  
\* Under-fill position as an Associate Civil Engineer.

# Development Services Department County Airport (3-200)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY AIRPORT		FUND: COUNTY AIRPORT		0005 3-200	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	3,545	0	0	0	.0	
SERVICES AND SUPPLIES	103,674	7,581	0	318,920	***	
OTHER CHARGES	116,125	75,524	11,774	109,482	829.9	
* GROSS BUDGET	223,344	83,105	11,774	428,402	3,538.5	
* NET BUDGET	223,344	83,105	11,774	428,402	3,538.5	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	109,655	7,346	93.3-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	223,344	83,105	121,429	435,748	258.9	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	187,732	24,606	121,429	75,048	38.2-	
GOVERNMENTAL REVENUES	72,279	10,000	0	343,000	***	
GENERAL REVENUES	20,085	17,660	0	17,700	***	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	280,096	52,266	121,429	435,748	258.9	
* UNREIMBURSED COSTS	56,752-	30,839	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The County Airport is a class A-II airport, established in 1947. The airport's single paved runway is 3,040 feet long and 75 feet wide. The runway has edge lighting, runway end lights, a lighted segmented circle and a visual approach slope indicator for the northern approach. The airport is limited to visual flight operations.

The airport has 19 hangar buildings with 58 hangar spaces and five commercial tenants. The asphalt concrete apron contains 113 total tie-down spaces - 85 rentals and 28 transients. Services available at the airport include aircraft repair and fuel sales.

On April 22, 2014 the Board of Supervisors approved a Facilities Management

Agreement with the Sutter Buttes Regional Aviation Association (SBRAA) for management services at the Sutter County Airport for a period of 10 years from July 1, 2014 through June 30, 2024, with the budget managed by the Development Services Department.

The State of California Department of Transportation Division of Aeronautics (Caltrans) and the Federal Aviation Administration (FAA) certify the Sutter County Airport as a General Aviation airport. The Airport is eligible for FAA and Caltrans grants to improve the existing facilities to FAA standards.



## Major Budget Changes

### Services & Supplies

- \$318,770 Increase in Professional and Specialized Services for project construction costs (offset by FAA Grant revenue)

### Other Charges

- (\$17,379) Decrease in Retire Long Term Debt and Interest Expense; SBRAA has assumed responsibility for this payment
- \$27,800 Increase in Contribution to Other Agencies reflecting transfer of operating revenues to SBRAA
- \$32,361 Net increase in Interfund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller's Office
- \$59,723 Increase in Interfund Engineering staff costs, partially offset by FAA grant and SBRAA reimbursement

### Revenues

- (\$104,050) Decrease in Interfund Misc. Transfer, reflecting a one-time Interfund Transfer of General Fund monies in FY 2014-15 to relieve a negative fund balance in the County Airport fund

- \$8,493 Interfund Misc. Transfer revenue, for General Fund contribution to the County Airport fund for 40 hours of County staff costs not reimbursed by SBRAA
- \$21,718 Interfund Misc. Transfer revenue, for General Fund contribution to cover (A-87) Cost Plan charges
- \$27,458 Increase in SBRAA reimbursements
- \$343,000 Increase in FAA and State grant revenue
- \$17,500 Annual Property Tax allocation from the General Fund
- \$200 Interest Apportioned

## Program Discussion

The Board of Supervisors approval of the Facilities Management Agreement with SBRAA effectively transferred responsibility for the day-to-day operation and management of the County Airport to SBRAA.

The Agreement includes the following provisions:

- The property to be leased to SBRAA for management includes everything inside the airport perimeter fencing with the exception of the fenced and posted "restricted area" and the adjoining vegetation area south of the apron and bounded by the perimeter fence and the taxiway

- The County will remain the owner of record and is responsible for the safe and efficient operation of the Sutter County Airport and for compliance with all Federal regulations and obligations
- SBRAA agrees to manage the airport within all Federal, State, and local regulations
- Any future building must be approved by the Sutter County Board of Supervisors
- SBRAA agrees to provide all day-to-day operations including, but not limited to:
  - Billing
  - Setting rental rates
  - Maintenance and repairs
  - Fiscal management and reporting
  - Inspections
- SBRAA is to provide the required insurances

One County Engineer is designated as the Airport Manager. Per the agreement with SBRAA, each year 40 hours of management time is contributed to the County Airport, and is considered the Sutter County General Fund contribution to the Airport. The General Fund is also responsible for annual (A-87) Cost Plan charges, which is also considered a General Fund contribution to the Airport.

## Recommended Budget

This budget is recommended at \$435,748.

The General Fund does not generally provide any operating funding for this budget unit. However, the General Fund contributed \$185,000 to the Airport in FY 2010-11 to fund on-going operations. SBRAA's proposed budget for management of the airport includes provisions to pay back the General Fund over time.

The total General Fund contribution to the Airport for FY 2015-16 is recommended at \$30,211, reflecting the county's contribution of staff time and (A-87) Cost Plan charges.

## Use of Fund Balance

This fund contains a Committed Fund Balance. It is estimated the Committed Fund Balance will equal \$5,606 at July 1, 2015, exclusive of long-term loan obligations.

The FY 2015-16 Recommended Budget includes an increase to the Committed Fund Balance in the amount of \$7,346.

# Development Services Department Engineering Services (1-920)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: ENGINEERING SERVICES	FUND: GENERAL			0001 1-920	
	ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	ADOPTED BUDGET	CAO RECOMMEND	% CHANGE OVER	
	2013-14	4-30-15	2014-15	2015-16	2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	835,874	642,305	751,317	820,546	9.2	
SERVICES AND SUPPLIES	14,610	9,709	25,691	14,086	45.2-	
OTHER CHARGES	19,551	9,775	25,391	49,653	95.6	
* GROSS BUDGET	870,035	661,789	802,399	884,285	10.2	
INTRAFUND TRANSFERS	140,408-	3,346	101,110-	105,499-	4.3	
* NET BUDGET	729,627	665,135	701,289	778,786	11.1	
OTHER REVENUES						
USER PAY REVENUES	548,227	822-	554,883	750,748	35.3	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	548,227	822-	554,883	750,748	35.3	
* UNREIMBURSED COSTS	181,400	665,957	146,406	28,038	80.8-	
ALLOCATED POSITIONS	5.20	5.20	5.20	5.00	3.8-	

## Purpose

Engineering Services is responsible for the design and construction of improvements and major repairs to roads, bridges, County facilities, and Water Resources. The Division also reviews and develops standards for new development projects. The Engineering Services budget unit is managed by the Development Services Department.

Public Works position (0.2 FTE) to the Road Fund (3-100) budget unit.

- \$61,630 Increase to reflect full year of funding for Associate Civil Engineer position added in FY 2014-15 with partial year funding

## Other Charges

- \$14,639 Increase for Interfund Misc. Non-Road charges reflecting Assistant Director of Development Services – Public Works time spent on Non-Road activities
- \$7,568 Increase in Interfund Information Technology charges as provided by the General Services Department

## Major Budget Changes

### Salaries & Benefits

- \$44,451 General increase due to negotiated salaries and benefits and staffing changes
- (\$36,852) Transfer of a portion of the Assistant Director of Development Services –

# Development Services Department Engineering Services (1-920)

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*Danelle Stylos, Director*

## Revenues

- \$215,165 Increase in Interfund Engineering charges (previously reflected in Interfund DS Admin account) for Engineering services provided to the Road Fund

- Provides Capital Improvement Project programming and budgeting
- Develops the Annual Road Plan for all road and bridge work

On a reimbursable basis, Engineering Services staff will assist in selected design and maintenance related activities for other budget units such as:

## Program Discussion

The Engineering Services budget unit provides funding for County engineering services, including services for the Road Fund, and services required by the Water Resources Division which exceed the staffing currently available in that budget unit. Much of the staff time for this budget unit is reimbursed by other Development Services Department budget units through the Inter/Intrafund Engineering accounts.

- Airport (by agreement with SBRAA)
- Building Maintenance
- Parks and Recreation - including boat launch facilities
- Road Fund
- Water Agency/Water Resources

Staff responds to counter inquiries requesting information on maps, surveys, development, traffic, roads, water resources, and the processing of related fees.

The Engineering Division provides the following types of services:

The County Surveyor's Office is included in this budget unit. The Engineering Division assists in some of the County Surveyor functions:

- Processes development permits, plan reviews, and portions of planning applications
- Designs and oversees the construction of county buildings and building improvements
- Provides general engineering support to county activities such as the Road Fund, on a reimbursable basis
- Designs and contracts management of major paving, maintenance and road rehabilitation projects
- Provides pavement management planning, traffic planning and bridge and airport construction
- Completes Encroachment/Transport permitting

- Reviews and process subdivision maps, lot line adjustments, and records of surveys
- Maintain records of the County real property and public rights-of-way

## Recommended Budget

This budget is recommended at \$778,786, which is an increase of \$77,497 (11.1%) compared to FY 2014-15.

Salaries and benefits reflect a reduction of \$36,852 due to the recommended transfer of a portion of the Assistant Director of

# Development Services Department Engineering Services (1-920)

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*Danelle Stylos, Director*

Development Services – Public Works (0.2 FTE) position to the Road Fund.

The FY 2015-16 budget includes a full year of funding for one new Associate Civil Engineer position that was added in FY 2014-15 effective January 1, 2015. This results in an approximate cost increase of \$61,630 in salaries and benefits accounts.

The cost for Engineering services is recommended to be reflected in the Interfund Engineering account beginning FY 2015-16 (previously reflected in Interfund DS Admin account), and is increased by \$215,165. This

account reflects engineering services provided to the Road Fund and other non-General Fund budget units.

Extra Help continues to be recommended to fund part-time County Surveyor work.

## Use of Fund Balance

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

# Development Services Department Jail Expansion Project (1-701)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: JAIL EXPANSION PROJECT		FUND: GENERAL		0001 1-701	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	203,872	343,149	701,350	2,198,651	213.5	
OTHER CHARGES	0	0	0	1,076	***	
* GROSS BUDGET	203,872	343,149	701,350	2,199,727	213.6	
INTRAFUND TRANSFERS	17,679	12,434	80,489	98,828	22.8	
* NET BUDGET	221,551	355,583	781,839	2,298,555	194.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	221,551	0	781,839	225,512	71.2-	
GOVERNMENTAL REVENUES	0	0	0	2,073,043	***	
TOTAL OTHER REVENUES	221,551	0	781,839	2,298,555	194.0	
* UNREIMBURSED COSTS	0	355,583	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Jail Expansion Project budget unit was created to account for costs incurred for the Main Jail Expansion project, as this is a major construction project for the County, which will span several years. The purpose of the project is to expand the capacity of the Maximum Security facility by 42 beds, and is made feasible due to \$9.7 million in lease-revenue bond-financing from the State. This budget unit is jointly administered by the Development Services Department and the County Administrative Office.

## Major Budget Changes

### Services & Supplies

- \$1,489,565 Increase in Professional & Specialized Services for contractor Mobilization Costs

### Intrafund Charges

- \$18,339 Increase in Intrafund charges for services provided by both the Development Services Administration (2-721) and Engineering Services (1-920) budget units

### Revenues

- (\$556,327) Decrease in Interfund Transfer In-Special Revenue from the Criminal Justice Development Impact Fee fund (0-102)
- \$2,073,043 Increase in State Grant revenue

## Program Discussion

In response to the California Department of Corrections and Rehabilitation Request for Applications, in January 2012, Sutter County submitted a financing application for

funds made available through the AB 900 Phase II Construction/Expansion of County Jails program. The envisioned project will add 28 Maximum Security male beds in a new housing unit along with 14 Medium Security female beds in a new housing unit. Additionally, the project will remodel and expand the Medical Services and Kitchen Areas.

In April 2012, the project was selected by the State, with \$9,741,000 provided in State financing and the County providing \$514,000 as the required five percent funding match. The State Public Works Board authorized the County to proceed with the initial design phase in October 2013. Since that time, the County has awarded a design contract to an Architectural/Engineering Design team based in Sacramento, and acquired the services of a Construction Management (CM) Firm. The County with the Design/CM team has developed the construction documents along with a construction cost estimate.

The project's design phase should be completed by December 2015. This will be followed by the construction phase lasting approximately 18 months. The project will receive State Bond financing once it's ready to be advertised for construction. Only after a construction contract has been awarded may the County begin to seek reimbursement for eligible design costs.

## **Recommended Budget**

This budget is recommended at \$2,298,555. There is no General Fund cost associated with this budget unit. All financing is provided by State grate revenues and Impact Fee funds retained by the County.

Because reimbursement cannot be claimed until the construction contract is awarded, this budget reflects the transfer-in of funds from the County's Criminal Justice Development Impact Fee fund (0-102) to cover any required local match and to advance funds to complete the initial phases of the project prior to receiving reimbursement. The Criminal Justice Development Impact Fee fund will be reimbursed for funds that have been advanced once State reimbursement monies are received.

## **Use of Fund Balance**

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

# Development Services Department Environmental Health (2-725)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: ENVIRONMENTAL HEALTH		FUND: GENERAL		0001 2-725	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	642,161	476,685	693,688	676,608	2.5-	
SERVICES AND SUPPLIES	7,030	3,005	14,862	12,056	18.9-	
OTHER CHARGES	26,124	11,473	25,040	30,269	20.9	
* GROSS BUDGET	675,315	491,163	733,590	718,933	2.0-	
INTRAFUND TRANSFERS	168,713-	86,700-	46,009-	93,733-	103.7	
* NET BUDGET	506,602	404,463	687,581	625,200	9.1-	
OTHER REVENUES						
USER PAY REVENUES	506,601	271,589	687,581	625,200	9.1-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	506,601	271,589	687,581	625,200	9.1-	
* UNREIMBURSED COSTS	1	132,874	0	0	.0	
ALLOCATED POSITIONS	6.00	6.00	6.00	6.00	.0	

## Purpose

Environmental Health's mission is to protect and enhance the public's health through the control of potentially harmful materials, organisms, and conditions that may cause illness and injury by unsafe or unsanitary conditions, through inspections, review of facility plans, and enforcement activities. The activities of the Division are mandated by the California Health and Safety Code, California Plumbing Code and various County ordinances.

small water systems, jail facilities, and public pools and spas. The Division investigates issues related to rabies control, vector control activities, and health and safety complaints. In addition, through the Certified Unified Program Agency (2-727) budget unit, it conducts inspections and provides consultation to businesses that handle and store hazardous materials.

The Division includes three primary programs:

### Environmental Health Consumer Protection

The Consumer Protection Program's mission is to prevent illness and injury caused by unsafe or unsanitary conditions through 1) inspections and enforcement activities, and 2) the review of plan applications for food facilities and pool construction.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

The Consumer Protection Program consists of several elements, including food facilities inspections, substandard housing

## Program Discussion

Environmental Health conducts inspections of food facilities, onsite sewage disposal systems, water wells, monitoring wells, state



investigations, environmental lead assessments, vector control activities, jail inspections, rabies control, household garbage control, and monitoring of pools, spas, and safe drinking water supply. The Division will be implementing a Body Art permitting and inspection program in FY 2015-16. This program had previously been the responsibility of the Public Health Division.

Staff regularly contacts and inspects individual water systems serving retail food facilities, evaluating the water test results for safe drinking water compliance with the existing Health and Safety Code.

#### Hazardous Materials Program

The description of the Hazardous Materials Program is included in the Certified Unified Program Agency (CUPA) budget unit.

#### Environmental Health Land Use

The Land Use Program lends support to the Development Services Department to ensure that land use permit entitlements granted by the County prevent health hazards and to mitigate environmental degradation resulting from improperly planned developments. The Land Use Program protects public health through the proper

sizing, design, construction, and operation of onsite sewage disposal systems. The program reviews adopted land use development projects and construction projects referred to the Planning and Building Division relative to liquid waste and drinking water supplies. The program also reviews and approves the design and construction of new onsite sewage disposal systems and repairs to sites where these systems have failed.

### **Recommended Budget**

This budget is recommended at \$625,200, which is a decrease of \$62,381 (9.1%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund.

The net cost of this budget unit is covered by permit revenues and an Interfund transfer from the Health Fund (1991 Realignment funding). The contribution from the Health Fund is recommended at \$330,235, a reduction of \$47,929 over the prior year.

### **Use of Fund Balance**

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

**Development Services Department  
 Certified Unified Program Agency (2-727)**

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: CUPA	FUND: GENERAL			0001 2-727	
		ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES						
SERVICES AND SUPPLIES		18,752	2,052	20,960	3,325	84.1-
OTHER CHARGES		1,669	17,860	1,555	19,419	1,148.8
* GROSS BUDGET		20,421	19,912	22,515	22,744	1.0
INTRAFUND TRANSFERS		319,010	123,632	249,236	257,563	3.3
* NET BUDGET		339,431	143,544	271,751	280,307	3.1
OTHER REVENUES						
USER PAY REVENUES		208,530	176,629	211,751	213,637	.9
GOVERNMENTAL REVENUES		130,900	87,418	60,000	66,670	11.1
TOTAL OTHER REVENUES		339,430	264,047	271,751	280,307	3.1
* UNREIMBURSED COSTS		1	120,503-	0	0	.0
ALLOCATED POSITIONS		.00	.00	.00	.00	.0

**Purpose**

Certified Unified Program Agency (CUPA) is a program contained within the Environmental Health Division. CUPA is a State hazardous materials program, covering all of Sutter County, including the incorporated cities within the County.

The purpose of CUPA is to prevent or mitigate damage to the health and safety of persons and the environment in Sutter County from the release, or threatened release, of hazardous materials.

**Major Budget Changes**

- (\$16,000) Annual software license now recorded through the Inferfund Information Technology account

**Program Discussion**

The CUPA Program is responsible for regulating the:

- Hazardous Materials Business Plans and Inventories (Business Plans)
- Hazardous Waste Generator and Onsite Hazardous Waste Treatment Programs (tiered permitting)
- Underground Storage Tank Program
- Aboveground Petroleum Storage Act (APSA) Program
- California Accidental Release Prevention (CalARP) Program
- Area Plans for hazardous materials emergencies
- Uniform Fire Code Hazardous Material Management Plan and Hazardous Material Inventory Statements

CUPA provides on-site inspections and consultations to businesses that handle and store hazardous materials. It also investigates hazardous materials complaints

from the public. In the event of significant noncompliance, CUPA may enforce hazardous materials laws and regulations through an administrative enforcement procedure under the authority of the Health and Safety Code and can refer cases to the District Attorney.

## **Recommended Budget**

This budget is recommended at \$280,307, which is an increase of \$8,556 (3.1%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund as the net cost for this

program is covered by permit revenue and grants.

This budget includes Intrafund CUPA-Environmental Health charges for staff services provided by the Environmental Health (2-725) budget unit.

## **Use of Fund Balance**

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

# Development Services Department Fire Services Administration (2-402)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: FIRE SERVICES ADMINISTRATION		FUND: PUBLIC SAFETY		0015 2-402	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	193,795	158,585	193,481	196,098	1.4	
SERVICES AND SUPPLIES	8,430	6,853	12,400	11,055	10.8-	
OTHER CHARGES	11,921	12,892	65,678	68,226	3.9	
* GROSS BUDGET	214,146	178,330	271,559	275,379	1.4	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	214,146	178,330	271,559	275,379	1.4	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	4,443	0	9,500	6,000	36.8-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	4,443	0	9,500	6,000	36.8-	
* UNREIMBURSED COSTS	209,703	178,330	262,059	269,379	2.8	
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	.0	

## Purpose

Fire Services Administration is responsible for coordinating and administering the County's fire protection programs and the activities of four County Service Areas (CSAs) for which the Board of Supervisors is the governing board. CSAs provide fire protection from eight fire stations throughout the County. The Fire Services Manager/Fire Chief is the sole position in this budget unit.

The Fire Services Manager responds to emergencies and exercises overall supervision of rescue, firefighting, and hazardous materials release operations in the CSAs. The Fire Services Manager is responsible for coordinating the annual budgets, enforcing the adopted fire codes and ordinances, preparing apparatus specifications for the CSAs, and representing the County Fire Services with other jurisdictions, emergency personnel, governing officials, and citizens.

The Fire Services Manager also serves as the Operational Area Coordinator for fire services and remains committed to the state mutual aid system. This position may participate in strike team deployment throughout the State as a local government or California Emergency Management Agency strike team leader.

## Major Budget Changes

### Other Charges

- (\$37,590) Decrease in Interfund Charges from the Development Services Administration budget unit (2-721)
- \$35,842 Increase in Interfund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller's Office

## Program Discussion

The Fire Services Manager is responsible for coordinating the annual budgets, enforcing the adopted fire codes and ordinances, and preparing apparatus specifications for the CSAs. County Service Areas include CSA-C, CSA-D, CSA-F, and CSA-G.

### CSA-C

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

This Service Area consists of the Pleasant Grove Volunteer Fire Department.

### CSA-F

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.

### CSA-G

The County contracts with the Yuba City Fire Department for fire protection in CSA-G, which is the area formerly protected by the Walton Fire Protection District.

## Recommended Budget

This budget is recommended at \$275,379, which is an increase of \$3,820 (1.4%) compared to FY 2014-15. The General Fund provides 97.8% of the financing for Fire Services Administration and is increased by \$7,320 (2.8%) compared to FY 2014-15. This budget unit is within the Public Safety fund; however, it is considered to be funded primarily by the General Fund.

## Use of Fund Balance

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

# Development Services Department County Service Area G (0-301)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY SERVICE AREA G		FUND: COUNTY SERVICE AREA G		0301 0-301	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	628,936	400,710	653,835	652,904	.1-	
OTHER CHARGES	57	26-	35-	96	374.3-	
* GROSS BUDGET	628,993	400,684	653,800	653,000	.1-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	628,993	400,684	653,800	653,000	.1-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	628,993	400,684	653,800	653,000	.1-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	8,620	4,241	8,000	8,000	.0	
GENERAL REVENUES	599,543	404,643	645,989	645,000	.2-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	608,163	408,884	653,989	653,000	.2-	
* UNREIMBURSED COSTS	20,830	8,200-	189-	0	100.0-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget unit represents County Service Area G, the area within Yuba City previously known as the Walton Fire Protection District. The County Service Area G budget unit is managed by the Development Services Department. Its purpose is to provide a means by which the County is able to record homeowner property taxes within the Walton District and transfer the funds to the City of Yuba City for services provided.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

County Service Area G was established in May 2001 to provide fire protection services to the residents within the former Walton Fire Protection District area. Resulting from anticipated growth and annexation of this area by the City of Yuba City from the County over a 25-year period, the Walton Fire Protection District Dissolution Agreement was created and signed in May 2002. The Agreement transferred fire protection responsibilities in this area to the City of Yuba City.

This program was created as a pass-through of property tax and other revenue representing the unincorporated portion of CSA-G pursuant to the Dissolution Agreement.

### **Recommended Budget**

This budget is recommended at \$653,000, which is a decrease of \$800 (0.1%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund. All funding is provided through property taxes and interest.

### **Use of Fund Balance**

The CSA-G fund typically does not carry any fund balance; it is strictly a pass-through budget. Funds are transferred to the City of Yuba City, leaving an estimated fund balance of \$0 as of July 1, 2015.

# Development Services Department County Service Area F (0-305)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY SERVICE AREA F		FUND: COUNTY SERVICE AREA F		0305 0-305	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,550,587	1,444,879	1,814,910	1,829,562	.8	
SERVICES AND SUPPLIES	415,633	332,657	439,934	498,844	13.4	
OTHER CHARGES	114,249	77,747	357,670	201,743	43.6-	
CAPITAL ASSETS	60,045	14,731	447,600	0	100.0-	
* GROSS BUDGET	2,140,514	1,870,014	3,060,114	2,530,149	17.3-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	2,140,514	1,870,014	3,060,114	2,530,149	17.3-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	2,140,514	1,870,014	3,060,114	2,530,149	17.3-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	505,928	505,129	554,508	634,696	14.5	
GOVERNMENTAL REVENUES	18,517	8,491	635,810	18,500	97.1-	
GENERAL REVENUES	1,547,249	957,924	1,729,000	1,729,000	.0	
OTHER FINANCING SOURCES	785	0	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	140,796	147,953	5.1	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	2,072,479	1,471,544	3,060,114	2,530,149	17.3-	
* UNREIMBURSED COSTS	68,035	398,470	0	0	.0	
ALLOCATED POSITIONS	14.00	16.00	16.00	16.00	.0	

## Purpose

Consistent with the mission and values of Sutter County Fire Services, County Service Area F is responsible for 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.

## Major Budget Changes

### Services & Supplies

- \$84,360 Increase in Outside Refurbishment / Repair to distinguish vehicle repair costs from equipment repair costs
- \$12,000 Increase in Professional & Specialized Services for Hazmat physicals formerly provided by the Public Health Division



- \$26,000 Increase in Professional & Specialized Volunteers based upon recent experience

#### Other Charges

- (\$59,850) Decrease in Contribution to Other Agencies related to prior year grant funding
- (\$144,900) Decrease in Interfund Transfer Out related to prior year grant funding
- \$30,542 Increase in Interfund miscellaneous charges as provided by other service departments

#### Revenues

- \$80,000 Increase in Live Oak City Fire Contract revenue related to two (2) Fire Engineer positions added in FY 2014-15
- (\$617,310) Decrease in Federal Grant revenue related to prior year grant funding

### Program Discussion

This budget unit operates three fire stations and has an equipment inventory of eight engines (Type I), five wild-land engines (Type III), one water-tender, and one heavy rescue/hazardous materials truck. Personnel include two Battalion Chiefs, nine Captains, five Engineers, 35 volunteers and up to two seasonal firefighters.

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-hydranted areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydranted 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.

During 2014, the Department collectively responded to 2,159 calls for service. All career personnel are certified Emergency Medical Technicians with a defibrillator endorsement (EMT-1D) and are Hazardous Materials Technicians or Specialists. Some of the volunteer members are similarly certified. Training is an ongoing process for all personnel, and the Department has always been supportive of advanced training regardless of the firefighters' career or volunteer status. State regulations require personnel to undergo more specialized training. Personnel have been trained and certified in confined space rescue, high angle rope rescue, and trench rescue techniques.

The Department conducts numerous fire inspections and fire investigations, and assists other fire departments in the County with those duties. In addition, the Department conducts fire prevention programs at all elementary schools within its jurisdiction.

The Sutter County Fire Department maintains a strong commitment to the State Mutual Aid System. The Department houses a fire engine provided by the California-Emergency Management Agency (Cal-EMA). The Sutter County Fire

Department has responded to Mutual Aid requests in the El Dorado National Forest, Lassen National Forest, and Shasta County.

The Sutter County Fire Department is a signatory agency to the recently formed Yuba Sutter Hazardous Materials Response Team (YSHMRT). This team will provide hazardous materials emergency response within Sutter and Yuba Counties.

### **Recommended Budget**

This budget is recommended at \$2,530,149, which is a decrease of \$529,965 (17.3%) compared to FY 2014-15. This decrease is primarily due to capital assets that were budgeted and purchased in FY 2014-15. This budget unit does not receive any funding from the General Fund. All funding is provided through property taxes, City of Live Oak contract revenues, and interest earnings.

### **Use of Fund Balance**

The CSA-F fund contains a Restricted Fund Balance in the amount of \$465,114 as of July 1, 2014 (which does not include the outstanding loan from the General Fund for the construction of the Sutter Fire Station with a remaining balance, at that time, of approximately \$678,052). It is estimated that the Restricted Fund Balance will equal \$447,755 at July 1, 2015 (which does not include the current outstanding General Fund loan balance of \$627,502).

The recommended budget includes a cancellation of Obligated Fund Balance in the amount of \$147,953.

# Development Services Department County Service Area C - East Nicolaus (0-309)

Danelle Stylos, Director

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS		UNIT: CNTY SERVICE AREA C-E NICOLAUS FUND: CNTY SERVICE AREA C-E NICOLAUS 0309 0-309			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	2,965	1,279	1,279	976	23.7-
SERVICES AND SUPPLIES	66,721	54,882	92,650	98,020	5.8
OTHER CHARGES	11,483	13,927	16,425	41,083	150.1
CAPITAL ASSETS	0	0	383,700	0	100.0-
* GROSS BUDGET	81,169	70,088	494,054	140,079	71.6-
* NET BUDGET	81,169	70,088	494,054	140,079	71.6-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	55,821	***
* TOTAL BUDGET	81,169	70,088	494,054	195,900	60.3-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	4,181	14,046	72,890	8,000	89.0-
GOVERNMENTAL REVENUES	2,334	1,111	2,200	2,200	.0
GENERAL REVENUES	169,350	111,723	185,700	185,700	.0
CANCELLATION OF OBLIGATED F/B	0	0	233,264	0	100.0-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	175,865	126,880	494,054	195,900	60.3-
* UNREIMBURSED COSTS	94,696-	56,792-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The East Nicolaus Volunteer Fire Department (CSA-C) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The County Services Area C budget unit is managed by the Development Services Department.

## Program Discussion

This budget funds the East Nicolaus Volunteer Fire Department (CSA-C). The service area encompasses approximately 62 square miles. The 2000 Census Report lists the population at 1,575 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

## Major Budget Changes

### Other Charges

- \$10,000 Increase in Interfund Road Fuel & Oil charges previously budgeted in Services and Supplies

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 four pieces of fire equipment. The Sub-Station (Station 2) is located at 176 Pleasant Grove Road in Rio Oso, and houses two pieces of fire equipment.

# Development Services Department County Service Area C - East Nicolaus (0-309)

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*Danelle Stylos, Director*

The Department consists of one Volunteer Fire Chief, one Volunteer Assistant Chief, two Volunteer Captains, and nine Volunteer Fire Fighters. All personnel are trained in emergency care and cardiopulmonary resuscitation. The Department responded to 264 calls for service in 2014. The Department is committed to participation in the State Mutual Aid System and has responded to requests for assistance in the El Dorado National Forest, Lassen National Forest, and Shasta County.

The East Nicolaus Volunteer Fire Department either has, or is currently working on, automatic aid agreements with neighboring fire agencies.

## Recommended Budget

This budget is recommended at \$195,900, which is a decrease of \$298,154 (60.3%) compared to FY 2014-15. This decrease is

due to capital assets, including SCBA gear and a Type I Fire Engine, budgeted and purchased in FY 2014-15. This budget unit does not receive any funding from the General Fund. 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 \$766,243 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$489,905 at July 1, 2015.

The recommended budget includes an Increase in Reserve Fund Balance in the amount of \$55,821 leaving an estimated Restricted Fund Balance of \$545,726.

# Development Services Department County Service Area D - Pleasant Grove (0-311)

Danelle Stylos, Director

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS		UNIT: CNTY SRVC AREA D-PLEASANT GROV FUND: CNTY SRVC AREA D-PLEASANT GROV 0311 0-311			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	3,293	1,594	1,594	2,000	25.5
SERVICES AND SUPPLIES	80,291	100,999	111,600	114,000	2.2
OTHER CHARGES	13,759	13,637	17,965	24,577	36.8
CAPITAL ASSETS	0	0	412,000	0	100.0-
* GROSS BUDGET	97,343	116,230	543,159	140,577	74.1-
* NET BUDGET	97,343	116,230	543,159	140,577	74.1-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	113,323	***
* TOTAL BUDGET	97,343	116,230	543,159	253,900	53.3-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	15,802	75,034	88,010	8,000	90.9-
GOVERNMENTAL REVENUES	2,954	1,477	3,100	3,100	.0
GENERAL REVENUES	210,620	145,537	242,800	242,800	.0
CANCELLATION OF OBLIGATED F/B	0	0	209,249	0	100.0-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	229,376	222,048	543,159	253,900	53.3-
* UNREIMBURSED COSTS	132,033-	105,818-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Pleasant Grove Volunteer Fire Department (CSA-D) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The County Services Area D budget unit is managed by the Development Services Department.

## Program Discussion

This budget funds the Pleasant Grove Volunteer Fire Department (CSA-D). The service area encompasses approximately 71 square miles. The 2000 Census report lists the population at 1,105 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

## Major Budget Changes

### Revenues

- (\$80,010) Decrease in Interfund Miscellaneous Transfer revenue related to prior year grant funding

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.

# Development Services Department County Service Area D - Pleasant Grove (0-311)

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*Danelle Stylos, Director*

The Department consists of one Volunteer Fire Chief, one Volunteer Assistant Chief, four Volunteer Captains, three Volunteer Engineers, and five Volunteer Fire Fighters. The Department responded to 194 calls for service in 2014.

The Department is committed to participation in the State Mutual Aid System, and has responded to requests for service in the El Dorado National Forest, Lassen National Forest, and Shasta County.

## Recommended Budget

This budget is recommended at \$253,900, which is a decrease of \$289,259 (53.3%) compared to FY 2014-15. This decrease is due to capital assets that were budgeted and

purchased in FY 2014-15. This budget unit does not receive any funding from the General Fund. All funding is provided through property taxes, interest earnings, and grant funding.

## Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$716,524 as of July 1, 2014. It is estimated that the Restricted Fund Balance will equal \$507,275 at July 1, 2015.

The recommended budget includes an Increase in Reserve Fund Balance of \$113,317 leaving an estimated Restricted Fund Balance of \$620,598.

# Development Services Department Planning and Building (2-724)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: PLANNING & BUILDING		FUND: GENERAL		0001 2-724	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,009,322	838,343	1,090,425	842,180	22.8-	
SERVICES AND SUPPLIES	525,842	248,663	2,236,170	1,637,824	26.8-	
OTHER CHARGES	91,016	70,967	89,286	109,711	22.9	
* GROSS BUDGET	1,626,180	1,157,973	3,415,881	2,589,715	24.2-	
INTRAFUND TRANSFERS	39,572-	82,215	200,273	592,140	195.7	
* NET BUDGET	1,586,608	1,240,188	3,616,154	3,181,855	12.0-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	834,152	410,883	1,872,336	1,965,636	5.0	
GOVERNMENTAL REVENUES	144,309	169,827	562,958	0	100.0-	
OTHER FINANCING SOURCES	3,186	0	0	0	.0	
TOTAL OTHER REVENUES	981,647	580,710	2,435,294	1,965,636	19.3-	
* UNREIMBURSED COSTS	604,961	659,478	1,180,860	1,216,219	3.0	
ALLOCATED POSITIONS	11.00	11.00	11.00	8.00	27.3-	

## Purpose

The Planning Division and the Building Division are reflected in this consolidated budget unit, managed by the Development Services Department.

The *Planning Division's* primary responsibility is to administer the County's planning program as adopted by the Board of Supervisors through the Sutter County General Plan and Zoning Code. Reports, studies, and recommendations are provided to the Planning Commission and the Board of Supervisors regarding land use applications and policy issues.

The *Building Inspection Division* is responsible for maintaining and enforcing the California Building Codes and local ordinances as adopted by the County of Sutter. The primary purpose of the division is to safeguard the public's health, safety, and general welfare through proper design and inspection of buildings. Statutory

authority is provided by the California Health and Safety Code Section 17960.

## Major Budget Changes

### Salaries & Benefits

- (\$249,589) Decrease in salaries and benefits due to transfer of three Permit Technician positions to the Development Services Administration division (billed back to the Building Division)

### Services & Supplies

- (\$50,000) Decrease in Professional & Special EIR Consultants due to no anticipated large projects (offset by reduction in revenue)
- (\$486,000) Decrease in Professional & Specialized Services

primarily related to grant funded projects

- (\$54,504) Decrease in Professional & Specialized Service Admin due to Zoning Code update anticipated to be completed by June 30, 2015

### Intrafund Transfers

- \$334,145 Increase in Intrafund Administration Services charges due primarily to the transfer of the three Permit Technicians (billed back to the Building Division)
- \$56,276 Increase in Intrafund Overhead (A-87) costs as provided by the Auditor-Controller's Office

### Revenues

- \$100,000 Increase in Special Project revenue related to development projects (partially offsets costs in the Professional and Specialized Services account)
- (\$562,958) Decrease in State Fish & Game Grant revenue

## Program Discussion

### Planning Division

The Planning Division staff includes:

- Deputy Director – 50% (Vacant)
- Principal Planner
- Senior Planner

- Assistant Planner
- Geographic Information Systems Analyst

The Planning Division reviews and processes general plan and zoning applications, land divisions, use permits, variances, design review and other development-related requests in conformance with all applicable state law requirements (i.e., CEQA – California Environmental Quality Act, SMARA – Surface Mining and Reclamation Act, Subdivision Map Act, etc.) and code enforcement violations relative to the Zoning Code. Additionally, the Division administers the County's Geographic Information System (GIS) data functions.

Large projects recently completed or currently in process by this Division include:

- In 2015, the comprehensive Zoning Code update will be completed.
- In October 2014, The Housing Element received approval with a new eight-year review cycle (instead of the traditional five-year approval timeframe).
- In October 2014, an amendment to the land use concept plan for the Sutter Pointe Specific Plan was approved.
- The Division is working with the County Administrator's Office to update the County's development impact fees.

The ongoing Yuba Sutter Regional Conservation Plan (YSRCP) is overseen by the Division with participation by Yuba County and the Cities of Yuba City, Live



Oak and Wheatland. The Plan was originally a Habitat Conservation Plan that later included the Natural Community Conservation Plan (HCP/NCCP). Staff provides review of the consultant documents, prepares staff reports and support documentation for plan committees, and coordinates public outreach efforts. Additionally, staff oversees Section 6 grant funding for both the Plan and the Environmental Impact Report and Environmental Impact Statement (State and Federal environmental review process) and provides contract administration.

In late 2013, the Board of Supervisors adopted a marijuana cultivation ordinance. The Planning Division developed and implemented this new program in cooperation with other County departments. Additionally, Planning handles all the marijuana complaints (approximately 40% of Principal Planner’s time).

The Division provides staff services to the Local Agency Formation Commission (LAFCO) in cooperation with the County Administrator’s Office.

**Building Division**

The Building Division staff currently includes:

- Deputy Director – 50% (Vacant)
- Building Inspector III
- Building Inspector II
- Building Inspector II (Limited Term)

The Building Inspection Division’s operations include permit application and plans review, calculation of permit costs, inspections during the construction process (building, mechanical, electrical, and plumbing), complaint investigations, support to other County departmental programs and

public education relative to building regulations and Special Flood Hazard Area criteria.

In addition, the Building Division has included building and fire plan check review and structural fire inspections as needed to support Fire Services.

The jurisdiction of Sutter County is approximately 592 square miles, excluding the City of Yuba City and the City of Live Oak. For calendar year 2014, there were 889 building permits issued with a construction value of \$33,630,747. This is an increase of 203 building permits with an increase in construction value of \$208,831. Staff completed 2,160 inspections and plan-check reviews for 356 sets of submitted building plans. This is an increase of 218 inspections and 36 plan-check reviews compared to calendar year 2013.

<b>2014</b>	# Permits	Valuation	Inspections	Plan Check
	889	\$33,630,747	1,960	306
<b>2013</b>				
	686	\$33,421,916	1,742	270

Between 2013 and 2014, the Building Division continued to see a rise in building permit revenue, plan review, and building inspections.

The Building Division provides support and inspection services for Planning, Fire Services, Zoning, Fire Code, Flood Plain Management, and Emergency Response.

The Permit Counter provides one-stop development services to the public and County departments.

This Division also coordinates all code enforcement responses in Sutter County.

## Recommended Budget

This budget is recommended at \$3,181,855, which is a decrease of \$434,299 (12.0%) compared to FY 2014-15. The General Fund provides 38.2% of the financing for this budget unit and is increased by \$35,359 (3.0%) for FY 2015-16.

The recommended budget reflects the transfer of two Permit Technician (2.0 FTE) positions and one Senior Permit Technician (1.0 FTE) position to the Administration budget unit, resulting in a decreased cost of \$249,589 in this budget unit. The cost for permit technician staff work recouped from the Building Division budget unit (2-724) through an Interfund charge.

It is recommended the Deputy Director of Planning and Building position remain vacant and unfunded through FY 2015-16. This results in a cost reduction of approximately \$140,080. These duties continue to be shared by other Department management staff, including the Director of Development Services.

Due to a continued need for building inspection services, it is recommended the authorization for a Limited Term Building Inspector II position be extended through FY 2015-16. The Limited Term Building Inspector II was first approved in FY 2013-14. This Limited Term position is funded in concept with savings from leaving the Deputy Director position vacant and unfunded through FY 2015-16, and results in a relative cost decrease of approximately \$48,165.

The Department has requested a new Code Enforcement Officer position citing an increase in code enforcement compliance laws and regulations. However, due to continued budget constraints and other needs within the County, it is recommended that no position be added to this budget unit in this fiscal year.

## Use of Fund Balance

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

# Development Services Department Road Fund (3-100)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: ROAD	FUND: ROAD			0003 3-100	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,666,981	1,389,896	1,791,029	2,017,131	12.6	
SERVICES AND SUPPLIES	1,646,296	2,166,709	5,865,847	5,424,914	7.5-	
OTHER CHARGES	1,206,893	276,781	1,321,550	1,698,619	28.5	
CAPITAL ASSETS	335,858	86,526	277,700	300,500	8.2	
* GROSS BUDGET	4,856,028	3,919,912	9,256,126	9,441,164	2.0	
* NET BUDGET	4,856,028	3,919,912	9,256,126	9,441,164	2.0	
APPROPRIATION FOR CONTINGENCY	0	0	11,793	0	100.0-	
INCREASE IN OBLIGATED F/B	0	0	5,000	5,000	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	4,856,028	3,919,912	9,272,919	9,446,164	1.9	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	287,269	127,132	921,629	680,729	26.1-	
GOVERNMENTAL REVENUES	5,055,175	3,549,398	5,656,569	5,828,909	3.0	
GENERAL REVENUES	1,071,880	1,492,764	959,500	1,059,498	10.4	
OTHER FINANCING SOURCES	34,388	2,002	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	1,735,221	1,877,028	8.2	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	6,448,712	5,171,296	9,272,919	9,446,164	1.9	
* UNREIMBURSED COSTS	1,592,684-	1,251,384-	0	0	.0	
ALLOCATED POSITIONS	26.60	26.60	26.60	29.00	9.0	

## Purpose

The Road Fund budget unit is managed by the Development Services Department and includes Road Maintenance (43), Engineering (44), and Capital Improvement programs (45). The Fund provides resources to perform the inspection and maintenance of approximately 760 miles of County roads, bike and pedestrian ways, 89 bridges, and associated appurtenances such as delineation and signage.

The primary source of Road Fund revenues is the State Highway Users Tax Apportionment (HUTA). HUTA revenues are generated by a gas excise tax and, under California Law, may only be used for Road

purposes. Other roadwork funding revenues are also placed in this fund. This includes State Transportation Development Act, Federal Highways Administration grant, and State transportation grant revenues. This budget unit is a separate fund in order to meet State requirements and restrictions on use.

The Board of Supervisors approved the Annual Road Plan as required by the State Streets & Highway Code Section 2007 to account for the Road Fund use and demonstrate to the citizens of Sutter County the prudent and efficient use of limited transportation funding. A copy of that approved plan is included as part of the Recommended Budget.

**Major Budget Changes**

correction to add Engineering staff charges not budgeted in prior year

**Salaries & Benefits**

- \$225,256 Increase due to negotiated salaries and benefits
- \$73,704 Increase related to the transfer of the balance of the Assistant Director for Public Works position from the Engineering Services (1-920) and Water Resources (1-922) budget units to the Road Fund
- \$210,243 Increase related to the transfer of two maintenance positions from the Water Resources (1-922) budget unit to the Road Fund

**Services & Supplies**

- \$50,000 Increase in General Supplies due to overall increases in supplies for the Maintenance division
- (\$30,000) Decrease in Fuel & Oil costs based on historical data
- (\$488,000) Decrease in Professional/Specialized Services due to decrease Capital Improvement projects

**Other Charges**

- \$338,375 Increase in combined Interfund Development Services Administration and Interfund Engineering charges, primarily reflecting

**Capital Assets**

- \$210,000 Replacement Water Truck
- \$31,000 Replacement Utility Bed Truck
- \$27,000 Replacement ¾ Ton Truck
- \$32,500 Re-budget of Replacement 4x4 Truck with Tow Attachment

**Revenues**

- \$142,441 Increase in Interfund Misc Non-Road to reimburse for Assistant Director time spent on non-Road activities
- (\$391,001) Decrease in Contribution from Non-Government Agencies
- (\$773,791) Decrease in State Funding due to decrease in State Highway Taxes
- \$816,784 Increase in Federal Bridge Replacement Program for approved Federal projects
- \$129,347 Increase in Federal Other Aid due to new Federal projects for road safety improvements
- \$94,498 Increase in Transportation Tax revenue

## Program Discussion

The Road Fund budget unit contains three programs that provide distinct services and purposes: Road Maintenance Program (43), Road Engineering Program (44), and Road Capital Program (45).

The Road Fund budget has 29 authorized positions, with 22 filled and 7 vacant and unfunded. The 29 positions is an increase of 2.4 FTE positions from the prior year, reflecting the transfer of one Public Works Maintenance Worker II position and one Public Works Maintenance Supervisor position from the Water Resources budget unit (1-922), and transfer of the balance (0.4 FTE) of the Assistant Director – Public Works from the Engineering Services (1-920) and Water Resources (1-922) budget units.

Due to increasing recurring costs, with minimal increases in annual recurring revenues, the seven vacant positions will be maintained in an unfunded status for the foreseeable future.

The mission and tasks assigned to the Road Maintenance Division have been adjusted to adapt to this lower staffing level. This program provides in-house staff and equipment to perform:

- Minor paved road repairs
- Unpaved road maintenance, repairs and improvements
- Bridge maintenance and minor repairs
- Culvert repair and maintenance
- Roadside drainage maintenance
- Roadside vegetation control
- Signage and markings installation and maintenance

The Assistant Director of Development Services – Public Works is allocated to this budget unit as the Road Commissioner. Engineering staff time dedicated to Road Fund projects is reflected in the Interfund charges to this Fund. The Road Fund continues to reflect the receipt of all revenues associated with Road project engineering services.

The Capital Program of the Road Fund contains the major road and bridge repairs and improvement project work. The Program funds portions of the contracted construction work utilizing State and Federal highway program and grant revenues, and some one-time revenues, by the specific projects for which the revenues are designated.

## Recommended Budget

This budget is recommended at \$9,446,164, which is an increase of \$173,245 (1.9%) compared to FY 2014-15. The Road Fund budget unit does not receive any funding support from the General Fund.

Capital Assets are recommended at \$300,500 to purchase the following items:

- \$210,000 Replacement Water Truck
- \$31,000 Replacement Utility Bed Truck
- \$27,000 Replacement ¾ Ton Truck
- \$32,500 Re-budget of Replacement 4x4 Truck with Tow Attachment

Because the construction season spans two fiscal years, the Recommended Budget

# Development Services Department

## Road Fund (3-100)

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*Danelle Stylos, Director*

includes funding and appropriations for the carryover of selected construction projects originally budgeted in the previous fiscal year and may contain portions of the previous fiscal year Road Plan.

The FY 2015-16 Recommended Budget includes the following Road Plan projects as adopted by the Board of Supervisors for FY 2015-16 (attached):

- 2016 Road Seals
- Various Streets in and around the town of Meridian, including Grading/Paving
- Various ADA Project Sidewalk Reconstruction

The State Highway Users Tax Apportionment (HUTA) revenues are based on current market conditions. The revenues from HUTA sections 2104, 2105 and 2106 fund most of the in-house road program, and HUTA section 2103 is used to provide a portion of the major maintenance and rehabilitation programs in the Road Plan. State and Federal highway program and grant funds, when available, are also applied to this endeavor.

Annually, the County receives a portion of the Local Transportation Fund (LTF) under the Transportation Development Act (TDA). These funds are available for roadwork after public transportation needs have been met. Under an agreement with the Yuba-Sutter Transportation Agency, an allocation of funds is made to the County, which is used for general road maintenance and repairs. The annual amount available depends on State revenues and is estimated at \$730,000 for FY 2015-16.

The County may also receive \$278,075 in State funds under a sub-program of Regional

Surface Transportation Program (RSTP); an exchange for Federal funds. This is an annual amount provided to some counties and is being considered for elimination by the State.

The position transfers (Assistant Director – Public Works, Public Works Maintenance Supervisor I, and Public Works Maintenance Worker II), as described above, are recommended to be effective July 1, 2015.

## Use of Fund Balance

The Road Fund contains the following Restricted Fund Balance accounts in the respective amounts as of July 1, 2014:

- Non-spendable Imprest Cash (Petty Cash): \$100
- Non-spendable Inventory: \$73,203
- Restricted - 5<sup>th</sup> Street Bridge Maintenance: \$111,081
- Restricted – FEMA/OES: \$70,000
- Restricted Fund Balance: \$6,574,074

It is recommended that the Restricted - 5<sup>th</sup> Street Bridge Maintenance fund balance be increased by \$5,000 in FY 2015-16 leaving an estimated June 30, 2015 ending balance of \$116,081. This reserve is maintained pursuant to an existing agreement with the City of Yuba City, the City of Marysville, and Yuba County. Each year, \$5,000 is placed into this account to pay for major maintenance projects affecting the 5<sup>th</sup> Street Bridge.

The FY 2015-16 Recommended Budget includes a cancellation of Restricted Fund

# Development Services Department Road Fund (3-100)

Danelle Stylos, Director

Balance in the amount of: (Program 43-Road Maintenance decrease \$640,137), (Program 44-Road Engineer decrease \$413,210), and (Program 45-Capital Improvement decrease \$823,681) for a total decrease of \$1,877,028.

No increases or decreases are recommended for FY 2015-16 in the Non-Spendable Imprest Cash or Restricted-FEMA/OES fund balances.

## Sutter County Pavement Management System Road Report FY 2015-16 ROAD PLAN

12/5/2014

LINE	SUP. DIST.	PCI	ADT	A/C LOCAL RES	STREET NAME	TOWN	FROM	TO	LENGTH (mile)	WIDTH (ft)	GRADING / PAVING	SEALS			
												CHIP SEAL	MICRO-SURFACING	CAPE SEAL COST	
SEALS - SPRING 2016												\$39,000	\$26,000	\$60,000	
1	3	55		RES	D STREET	MERIDIAN	MERIDIAN RD.	EAST END (MERIDIAN ELEMENTARY)	0.35	20				\$17,500	
2	3	55		RES	SECOND STREET	MERIDIAN	D ST	BRIDGE ST	0.22	20				\$11,000	
3	3	55		RES	THIRD STREET	MERIDIAN	D ST	BRIDGE ST	0.22	20				\$11,000	
4	3	55		RES	FOURTH STREET (SOUTH SIDE)	MERIDIAN	D ST	BRIDGE ST	0.22	20				\$11,000	
5	3	55		RES	FIFTH STREET	MERIDIAN	D ST	BRIDGE ST	0.13	20				\$6,500	
6	3	65		RES	CHURCH ST.	MERIDIAN	MERIDIAN RD.	SECOND ST	0.05	20				\$2,500	
7	3	50		LOCL	FOURTH STREET (NORTH SIDE)	MERIDIAN	SR 20	MAWSON RD (EAST SIDE)	0.2	22				\$11,000	
8	3	50		RES	MAWSON RD (WEST SIDE)	MERIDIAN	FOURTH ST (NORTH SIDE)	THIRD ST	0.08	20				\$4,000	
9	3	50		RES	THIRD STREET (NORTH SIDE)	MERIDIAN	MAWSON RD	ALAMEDA ST	0.08	20				\$4,000	
10	3	50		RES	ALAMEDA ST	MERIDIAN	THIRD ST	MERIDIAN RD	0.1	20				\$5,000	
11	3	25		LOCL	MAWSON RD (EAST SIDE)	MERIDIAN	FOURTH ST (NORTH SIDE)	BURRIS RD	0.5	22				\$27,500	
12	3	40		LOCL	MAWSON RD (EAST SIDE)	MERIDIAN	BURRIS RD	FARMLAN RD	1	22				\$55,000	
13	3	60		LOCL	MAWSON RD (EAST SIDE)	MERIDIAN	FARMLAN RD	PASS RD	1.5	22				\$82,500	
14	3	49		MNC	MERIDIAN RD (SB)	MERIDIAN	BRIDGE ST	KILGORE RD	0.50	20				\$25,000	
15	3	55		MNC	MERIDIAN RD (SB)	MERIDIAN	KILGORE RD	ON LEVEE	1.00	20				\$50,000	
16	3	65		MNC	MERIDIAN RD (SB)	MERIDIAN	ON LEVEE	OFF LEVEE	1.20	20				\$60,000	
17	3	40		MNC	MERIDIAN RD (SB)	MERIDIAN	OFF LEVEE	MORONI RD	0.10	20				\$5,000	
18	3	50		MNC	MERIDIAN RD (SB)	MERIDIAN	MORONI RD	SOUTH DREXLER RD	1.00	20				\$50,000	
19	3	35		LOCL	MERIDIAN RD (NB)	MERIDIAN	BRIDGE ST.	ALAMEDA ST	0.12	20				\$6,000	
20	3	35		LOCL	MERIDIAN RD (NB)	MERIDIAN	ALAMEDA ST	BURRIS RD	0.56	20				\$28,000	
21	3	35		LOCL	MERIDIAN RD (NB)	MERIDIAN	BURRIS RD	LOVEY'S LANDING	2.54	20				\$127,000	
22															
23					VARIOUS ADA SIDEWALK RECONSTRUCTION							\$80,000			
									TOTAL MILES:	11.67	miles				
Estimate:												\$ 80,000	\$ -	\$ -	\$ 599,500
Plan Estimate:												\$ 80,000	\$ -	\$ -	599,500
Budget:												\$ 80,000	\$ -	\$ -	650,000
Inspection and Testing:												\$ -	\$ -	\$ -	42,790
<b>Grand Total for Road Plan:</b>												\$ -	\$ -	\$ -	<b>722,290</b>

# Development Services Department Transportation Development (3-300)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: TRANSPORTATION DEVELOPMENT		FUND: GENERAL		0001 3-300	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
OTHER CHARGES	124,747	82,832	123,843	109,112	11.9-	
* GROSS BUDGET	124,747	82,832	123,843	109,112	11.9-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	124,747	82,832	123,843	109,112	11.9-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	124,747	91,272	123,843	109,112	11.9-	
TOTAL OTHER REVENUES	124,747	91,272	123,843	109,112	11.9-	
* UNREIMBURSED COSTS	0	8,440-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget unit finances the County's portion of the Yuba-Sutter Transit Authority (YSTA) for the residents of the unincorporated area of Sutter County. Funding for this program comes from the County's share of State Transportation Development Act Funds. The State Transit Assistance component is allocated and provided directly to the YSTA. The Local Transportation Fund (LTF) component is allocated to the County for the unincorporated area. By agreement, a portion of the LTF annual allocation is used to finance subsidized YSTA transit services. The remainder, after ensuring there are no unmet transit needs, may be used by the County to fund general road maintenance work. The remaining portion of the LTF is credited as revenue directly to the Sutter County Road Fund budget unit (3-100).

## Major Budget Changes

### Other Charges

- (\$14,731) Decrease in Contribution to Other Agencies reflecting reduced revenue

### Revenues

- (\$14,731) Decrease in Transportation Tax revenue

## Recommended Budget

This budget unit is recommended at \$109,112, which is a decrease of \$14,731 (11.9%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund. Funding for this program comes from the County's share of the LTF and is used to fund unmet transit needs as required by State law.



## Use of Fund Balance

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

# Development Services Department County Consolidated Street Lighting District (0-340)

Danelle Stylos, Director

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS	UNIT: CO CONSOLIDATED ST LIGHT DIST		FUND: CO CONSOLIDATED ST LIGHT DIST		0340 0-340
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	34,064	27,734	38,460	40,960	6.5
OTHER CHARGES	3,229	344	13,598	3,573	73.7-
* GROSS BUDGET	37,293	28,078	52,058	44,533	14.5-
* NET BUDGET	37,293	28,078	52,058	44,533	14.5-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	13,546	22,561	66.6
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	37,293	28,078	65,604	67,094	2.3
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	770	380	800	790	1.3-
GENERAL REVENUES	66,257	45,492	64,804	66,304	2.3
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	67,027	45,872	65,604	67,094	2.3
* UNREIMBURSED COSTS	29,734-	17,794-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The County Consolidated Street Lighting District is responsible for the maintenance and operations of streetlights within the District.

The Development Services Department is responsible for the management of this budget unit and that portion of the District located in the unincorporated area. The City of Yuba City manages that portion of the District within the City limits and maintains its own budget unit for that purpose. The District continues as a single entity with the City and the County administering their respective areas of responsibility. The fund assets of the corporate District are the combination of the portions maintained by the City and the County.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

The County Consolidated Street Lighting District consolidates over 40 smaller benefit areas and finances the maintenance and operation of streetlights within the unincorporated area of Sutter County. The County Consolidated Street Lighting District is supported by ad valorem property taxes (as opposed to benefit assessments) on properties within the district.

The City of Yuba City has responsibility for approximately 40% of the District geographic territory and provides for the

# Development Services Department County Consolidated Street Lighting District (0-340)

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*Danelle Stylos, Director*

operation and maintenance of those streetlights that now fall within the City limits. Current tax revenues are also apportioned to the City for the operations, maintenance, and improvements to these facilities.

At this time, the County portion of the District does not own any streetlights, but rather pays Pacific Gas and Electric to provide, maintain, and power the streetlights located in the District.

## Recommended Budget

This budget is recommended at \$67,094, which is an increase of \$1,490 (2.3%) compared to FY 2014-15. This budget unit does not receive financing from the General Fund. The District receives its funding from ad valorem property taxes on properties within the district.

## Use of Fund Balance

This fund contains a Restricted Fund Balance in the amount of \$1,309,525 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$1,323,071 at July 1, 2015.

The FY 2015-16 Recommended Budget includes an increase to Restricted Fund Balance in the amount of \$22,561.

# Development Services Department

## Royo Ranchero Construction - Live Oak Canal (0-389)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS		UNIT: ROYO RANCHERO CNSTRCT-LO CANAL FUND: ROYO RANCHERO CNSTRCT-LO CANAL 0389 0-389			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	380	360	5.3-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	380	360	5.3-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	354	264	380	360	5.3-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	354	264	380	360	5.3-
* UNREIMBURSED COSTS	354-	264-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

### Purpose

The primary purpose of this budget unit is to appropriate the interest revenue for the remaining balance in a construction fund related to Live Oak Canal improvements, as provided in a 1986 bond issuance. This budget unit is managed by the Development Services Department.

### Major Budget Changes

There are no major budget changes for FY 2015-16.

### Program Discussion

The Royo Ranchero - Live Oak Canal improvement project provided for the construction and acquisition of the necessary right-of-way of Royo Ranchero Drive northerly from Colusa Highway frontage road to Butte House Road.

### Recommended Budget

There are no recommended expenses for FY 2015-16. Revenue from Interest earned is recommended at \$360.

### Use of Fund Balance

The Royo Ranchero Construction-Live Oak Canal fund contains a Restricted Fund Balance in the amount of \$41,358 as of July 1, 2014. It is estimated that the Restricted Fund Balance will equal \$41,738 at July 1, 2015.

The FY 2015-16 Recommended Budget includes an increase in Obligated Fund Balance in the amount of \$360.

# Development Services Department Royo Ranchero Construction (0-397)

Danelle Stylos, Director

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS	UNIT: ROYO RANCHERO CONSTRUCTION		FUND: ROYO RANCHERO CONSTRUCTION		0397 0-397
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	221	221	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	221	221	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	208	155	221	221	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	208	155	221	221	.0
* UNREIMBURSED COSTS	208-	155-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

This budget was established to appropriate funds for improvements at Royo Ranchero Drive. Remaining funds are to be expensed for future improvements to Royo Ranchero Drive.

The Development Services Department prepares and manages this budget.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

Royo Ranchero Drive is located within the City of Yuba City, bounded by Jefferson

Avenue to the north and Highway 20 to the south.

## Recommended Budget

There are no recommended expenses for FY 2015-16. Revenue from Interest earned is recommended at \$221.

## Use of Fund Balance

The Royo Ranchero Construction fund contains a Restricted Fund Balance in the amount of \$24,276 as of July 1, 2014. It is estimated the Restricted Fund Balance will be \$24,497 on July 1, 2015.

The FY 2015-16 Recommended Budget contains an increase in Obligated Fund Balance of \$221.

# Development Services Department Urban Area Residential Street Lighting District (3-000)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS	UNIT: URBAN AREA RESIDENT ST LIGHTNG FUND: URBAN AREA RESIDENT ST LIGHTNG 3000 3-000				
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	14,348	12,926	18,264	19,640	7.5
OTHER CHARGES	2,381	9-	13,488	3,481	74.2-
* GROSS BUDGET	16,729	12,917	31,752	23,121	27.2-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	16,729	12,917	31,752	23,121	27.2-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	16,729	12,917	31,752	23,121	27.2-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	292	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	20,529	12,018	21,002	20,200	3.8-
CANCELLATION OF OBLIGATED F/B	0	0	10,750	2,921	72.8-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	20,529	12,310	31,752	23,121	27.2-
* UNREIMBURSED COSTS	3,800-	607	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Urban Area Residential Street Lighting District is responsible for the operation and maintenance of streetlights within the District. The Development Services Department is responsible for the management of this budget unit and District.

maintenance of streetlights within the District serviced by Sutter County. The Urban Area Residential Street Lighting District is supported by benefit assessments that are applied to properties within the District. Assessment rates are capped, but may be adjusted within the cap if necessary within the provisions of Proposition 218.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

The District includes seven subdivisions: three in the community of Sutter, one west of George Washington Boulevard, one in the north Yuba City area, one in Century Park, and one near Bogue Road and Highway 99. At this time, the District does not own any streetlights, but rather pays Pacific Gas and Electric to provide, maintain, and power the streetlights located in the District.

## Program Discussion

The Urban Area Residential Street Lighting District finances the operation and

# Development Services Department Urban Area Residential Street Lighting District (3-000)

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*Danelle Stylos, Director*

On-going expenses are for utilities, repairs, and staff administration. Staff expenses include efforts to incorporate lighting data into the County's Geographic Information System (GIS).

## **Recommended Budget**

This budget is recommended at \$23,121, which is a decrease of \$8,630 (27.2%) compared to FY 2014-15. The General Fund does not provide any financing for this budget unit.

## **Use of Fund Balance**

The Urban Area Residential Street Lighting District fund contains a Restricted Fund Balance in the amount of \$313,725 as of July 1, 2014. It is estimated the Restricted Fund Balance will be \$302,970 on July 1, 2015.

The FY 2015-16 Recommended Budget includes a cancellation of Restricted Fund Balance in the amount of \$2,921.

# Development Services Department Water Resources (1-922)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: WATER RESOURCES		FUND: GENERAL		0001 1-922	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	448,757	194,835	528,681	247,955	53.1-	
SERVICES AND SUPPLIES	15,874	20,476	62,645	37,785	39.7-	
OTHER CHARGES	66,587	27,944	59,255	18,831	68.2-	
* GROSS BUDGET	531,218	243,255	650,581	304,571	53.2-	
INTRAFUND TRANSFERS	28,131	2,450	164,836	91,324	44.6-	
* NET BUDGET	559,349	245,705	815,417	395,895	51.4-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	535,345	77,628	383,018	151,015	60.6-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	535,345	77,628	383,018	151,015	60.6-	
* UNREIMBURSED COSTS	24,004	168,077	432,399	244,880	43.4-	
ALLOCATED POSITIONS	5.20	5.20	5.20	2.00	61.5-	

## Purpose

Development Services staff plan and implement water resources programs such as ground water management, regional water/wastewater treatment, integrated regional water management, drainage, local grading oversight, and floodplain management in accordance with the provisions of Federal and State programs, laws, and regulations. The Road Maintenance Division performs maintenance of the Live Oak Canal for the Sutter County Water Agency (SWCA) and other publicly owned storm water storage and conveyance facilities in the unincorporated County area not within a drainage or reclamation District.

The ongoing activities of Water Resources are funded by the SCWA, SCWA Zones, Rio Ramaza Wastewater Fund, Waterworks District #1 (WWD1), and the General Fund.

The Water Resources budget unit is managed by the Development Services Department.

## Major Budget Changes

### Salaries & Benefits

- (\$36,852) Decrease related to the transfer of a portion of the Assistant Director of Development Services – Public Works position (0.2 FTE) to the Road Fund (3-100) budget unit
- (\$210,243) Decrease related to the transfer of one Public Works Maintenance Supervisor I (1.0 FTE) position and one Public Works Maintenance Worker II (1.0 FTE) position to the Road Fund (3-100) budget unit



# Development Services Department Water Resources (1-922)

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*Danelle Stylos, Director*

## Service & Supplies

- (\$24,860) Decrease due to the transfer of road and drainage maintenance activities and related supplies costs to the Road Fund

## Other Charges

- \$12,701 Increase for Interfund Misc. Non-Road charges reflecting Assistant Director of Development Services – Public Works time spent on Water Resources activities
- (\$42,012) Decrease due to the transfer of road and drainage maintenance activities and related vehicle costs to the Road Fund

## Intrafund Transfers

- (\$141,805) Decrease in Intrafund Administration Services charges reflecting recalculated Development Services Administration costs, which previously included Engineering costs
- \$68,862 Increase in Intrafund Engineer charges reflecting staffing costs previously included in Development Services Administration charges

## Revenues

- (\$30,000) Decrease in Interfund Road Ditch Work revenue related to the transfer of maintenance activities to the Road Fund

- (\$136,025) Decrease in Interfund Water Agencies revenue related to the transfer of maintenance activities to the Road Fund
- (\$61,228) Decrease in Contribution from Other Agencies (non-Interfund) revenue related to the transfer of road and drainage maintenance activities to the Road Fund

## Program Discussion

The Water Resources budget unit contains two programs that provide services: Engineering (46) and Maintenance (47).

Engineering, Program 46, staff perform the following duties:

- Floodplain management
- Managing an urban area NPDES storm water permit
- Planning and coordinating drainage studies and improvements, including new development reviews
- Implementing the County's groundwater management plans
- Participating in integrated regional water management activities
- Coordinating selected flood control issues
- Water and Wastewater engineering for WWD#1 and Rio Ramaza

In support of the County's Community Rating System (CRS) program, the Engineering staff participates in and manages activities such as public outreach workshops, review of compliance documentation for new construction within floodplains and

# Development Services Department Water Resources (1-922)

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*Danelle Stylos, Director*

coordinating with the Federal Emergency Management Agency (FEMA) and the State Floodplain Coordinator.

Reduction of arsenic in the drinking water provided by WWD1 in the town of Robbins is required by new Federal Standards. In FY 2012-13, Water Resources staff have spent considerable time executing a grant for the Robbins Arsenic Remediation Feasibility Study. Once the Feasibility study is complete in the Fall of 2015, future efforts will be concentrated on obtaining a construction grant for the new well and treatment plant.

Many critical projects, some of which are funded by non-General Fund sources, require management by a licensed engineer. These projects include:

- Sutter Community Drainage
- Bridge/culvert crossing engineering
- Consolidation of Benefit Zones
- Sutter Pointe water/wastewater development
- National Pollution Discharge Elimination System (NPDES) Permit activity
- Yuba City Drainage Basin Study
- West Yuba City Drainage Plan
- Groundwater Sustainability planning
- SB5 Flood Protection (200 year) planning

## Recommended Budget

This budget unit is recommended at \$395,895, which is a decrease of \$419,522 (51.4%) compared to FY 2014-15.

Recommended salaries and benefits have been reduced by \$210,243 to reflect the

recommended transfer of one Public Works Maintenance Worker II position and one Public Works Maintenance Supervisor I position from the Water Resources budget to the Road Fund (3-100) budget unit.

Salaries and benefits also reflects a reduction of \$36,852 due to the recommended transfer of a portion of the Assistant Director of Development Services – Public Works (0.2 FTE) position to the Road Fund (3-100) budget unit.

It is also recommended that one vacant and unfunded Public Works Equipment Operator position be permanently eliminated from the Water Resources position allocation schedule.

Approximately 80% of the funding for services provided under the Water Resources Engineering program is provided by the General Fund. The remainder is provided primarily through reimbursements from special districts that receive services from Water Resources staff.

The Water Resources division is currently managing active contracts for specialized water and drainage related projects. The projects are funded through the Professional and Specialized Services account. That account is currently recommended at \$15,000 for FY 2015-16. It may be necessary for staff to return to your Board during FY 2015-16 to request additional funds, or to request a re-budget of current contract funds, if these projects are not completed by June 30, 2015.

It is likely that the division will return to your Board during FY 2015-16 to request additional funding to support new contracts related to these on-going project.

# Development Services Department Flood Control (1-923)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: FLOOD CONTROL		FUND: GENERAL		0001 1-923	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SERVICES AND SUPPLIES	25,965	23,759	178,200	28,500	84.0-	
* GROSS BUDGET	25,965	23,759	178,200	28,500	84.0-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	25,965	23,759	178,200	28,500	84.0-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	148,000	0	100.0-	
TOTAL OTHER REVENUES	0	0	148,000	0	100.0-	
* UNREIMBURSED COSTS	25,965	23,759	30,200	28,500	5.6-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The primary function of this budget unit is to appropriate the funding to support flood control efforts in Sutter County. The majority of expenditures in this unit are to support the Sutter-Butte Flood Control Agency (SBFCA) and to provide payments to support activities for Federal advocacy efforts to obtain funding for levee and flood control improvements.

## Major Budget Changes

### Services & Supplies

- (\$148,000) Decrease in Special Departmental Expenses (Flood) reflecting FY 2014-15 funding for the United States Army Corps of Engineers Feasibility Study, completed in FY 2014-15

## Revenues

- (148,000) Decrease in estimated State Grant reflecting FY 2014-15 funding for the United States Army Corps of Engineers Feasibility Study, completed in FY 2014-15

## Program Discussion

This budget unit serves as a mechanism to provide reimbursement to SBFCA for Sutter Basin Feasibility Study activities initiated in 2000 by the United States Army Corps of Engineers, and recently completed.

SBFCA was formed by the Sutter-Butte Joint Exercise of Powers Agreement (JPA) for the purpose of jointly exercising the powers of its members to provide flood control and protection. In December 2007, Sutter County, Sutter County Water Agency, Butte County, City of Yuba City, City of Live Oak, City of Biggs, City of Gridley, Levee District 1, and Levee District 9 signed

a JPA establishing SBFCA. The members agreed to have the power and authorization to control and conserve waters for the protection of life and property that would or could be damaged by inundation caused by still or flowing water. This budget unit supports SBFCA by allocating State proposition monies to SBFCA.

The United States Army Corps of Engineers Sutter Basin Feasibility Study was initiated in 2000. The local share of this project is currently estimated to be \$2.8 million, of which \$2.05 million will be met using a Proposition 13 grant. Proposition 13 in this context is the Safe Drinking Water, Clean Water, Watershed Protection and Flood Protection Act of 2000. The FY 2014-15 Proposition 13 funding contribution is estimated at \$407,203. These funds are received by the County and are passed through (reimbursed) to SBFCA to fund the feasibility study. This is the final financial action supporting the completed study.

This budget unit also appropriates funding, \$28,000, for costs incurred by Federal

representatives that are actively advocating for funding for levee improvements and flood control related projects in Sutter County.

## **Recommended Budget**

This budget is recommended at \$28,500, which is a decrease of \$149,700 compared to FY 2014-15. The General Fund provides 100% of the financing for this budget unit.

## **Use of Fund Balance**

The General Fund contains a Fund Balance Committed for Flood Control. The balance of this account is estimated to be \$1,388,000 as of the end of July 1, 2014. The recommended budget for FY 2014-15 did not include an increase to this Committed Fund Balance.

The recommended budget for FY 2015-16 does not include an increase to this Committed Fund Balance account.

# Development Services Department Sutter County Water Agency (0-320)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS	UNIT: SUTTER COUNTY WATER AGENCY		FUND: SUTTER COUNTY WATER AGENCY		0320 0-320
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	13,096	23	0	0	.0
OTHER CHARGES	208,013	75,405	126,035	126,068	.0
* GROSS BUDGET	221,109	75,428	126,035	126,068	.0
* NET BUDGET	221,109	75,428	126,035	126,068	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	11,315	11,282	.3-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	221,109	75,428	137,350	137,350	.0
<b>OTHER REVENUES</b>					
USER PAY REVENUES	94,760	1,979	2,000	2,000	.0
GOVERNMENTAL REVENUES	1,859	893	1,800	1,800	.0
GENERAL REVENUES	129,174	84,761	133,550	133,550	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	225,793	87,633	137,350	137,350	.0
* UNREIMBURSED COSTS	4,684-	12,205-	0	0	.0

## Purpose

The Sutter County Water Agency (SCWA) was created by the Sutter County Water Agency Act of the California State Legislature, as described in Chapter 86 of the California State Water Code and is managed by the Development Services Department.

The Agency boundary encompasses all territory lying within the exterior boundaries of the County of Sutter and is governed by a Board of Directors. The Board of Supervisors of the County is the ex-officio Board of Directors of the Agency.

The SCWA has the power to:

- Control drainage waters within the agency

- Control flood and storm waters, and divert and transport such waters for beneficial uses
- Save or conserve in any manner all or any such waters
- Reduce the waste of water
- Protect the watercourses, watersheds, public highways, and life and property within the agency from damage created by any such drainage or flood and storm waters

## Major Budget Changes

There are no major budget changes in FY 2015-16.

## Program Discussion

The major source of revenue for the SCWA is Countywide ad valorem tax revenues for the

general functions of the SCWA. Since 1975, the SCWA has also created and administered drainage Zones of Benefit for specific areas within the County.

Zones 2, 4-8, and 11-13 provide for the collection of development fees and construction of capital improvements to accommodate existing and future storm water runoff, particularly that created by new development. These have separate funds for accruing drainage connection/development fee revenues and expensing capital improvements.

Zones 4-9 have maintenance assessments for the operations and maintenance of drainage structures and facilities benefitting those zones. Zone 9 has a separate fund, Fund 0-331. Zones' 4-8 maintenance assessments are deposited directly into the Live Oak Canal Operations and Maintenance Fund (0-321), for maintenance of its tributaries and appurtenances.

The SCWA currently has no assigned staff and its functions are performed by County staff expensed in the Water Resources (1-922) budget unit. Personnel, supplies, and equipment costs for the engineering staff performing water resources management and floodplain management tasks are funded within the Water Resources budget unit and

charged to this budget unit through the Interfund Water Resources account.

With the creation of the Live Oak Canal Operations and Maintenance Fund for FY 2014-15, the maintenance revenues and expenses for the Live Oak Canal no longer pass through this fund.

## **Recommended Budget**

This budget is recommended at \$137,350 which is unchanged compared to FY 2014-15.

This budget contains routine maintenance in the zones, no projects. Maintenance budgeted at expected revenues. This budget unit does not receive any funding from the General Fund.

## **Use of Fund Balance**

The Sutter County Water Agency fund contains a Restricted Fund Balance in the amount of \$131,681 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$142,971 at July 1, 2015.

The FY 2015-16 Recommended Budget includes an Increase in Obligated Fund Balance of \$11,282.

# Development Services Department Live Oak Canal Operations Fund (0-321)

*Danelle Stylos, Director*

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: DANELLE STYLOS	UNIT: LO CANAL OPERATIONS & MAINTENC FUND: LO CANAL OPERATIONS & MAINTENC 0321 0-321				
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	2,256	0	0	.0
OTHER CHARGES	100,518	159	114,025	114,025	.0
* GROSS BUDGET	100,518	2,415	114,025	114,025	.0
* NET BUDGET	100,518	2,415	114,025	114,025	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	950	3,100	226.3
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	100,518	2,415	114,975	117,125	1.9
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	116,486	68,133	114,975	117,125	1.9
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	116,486	68,133	114,975	117,125	1.9
* UNREIMBURSED COSTS	15,968-	65,718-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

Maintenance of the Live Oak Canal is the responsibility of the Sutter County Water Agency (SCWA) and is managed by the Development Services Department.

The canal drains the west Yuba City area into the State drain on the eastside of the Sutter Bypass. The canal was constructed by the SCWA and zones with maintenance tax assessments formed to fund the operations and maintenance of the canal.

The Live Oak Canal Operations Fund was established by resolution of the Sutter County Water Agency (SCWA) in March 2013. This separate fund was created for the operations and maintenance of the Live Oak Canal, its open channel tributaries and appurtenances. Tax assessment revenues for

operations and maintenance are collected and deposited directly into this fund.

The use of this fund separates the operations and maintenance funds from capital funds derived from drainage connection, or impact fees, collected for new development impacts, which will remain in each individual zone fund. The operations and maintenance assessments can then be transferred as needed to the Water Resource 1922 fund in support maintenance activities along the Live Oak Canal.

The major source of revenue for the fund is the deposit of tax assessment revenues. Currently assessments are levied for SCWA Benefit Zones 4 through 8.

## Major Budget Changes

There are no major budget changes in FY 2015-16.

## Program Discussion

The Live Oak Canal Operations fund currently has no assigned staff and its functions are performed by County positions allocated in the Road Fund (3-100) and Water Resources (1-922) budget units. Personnel, supplies, and equipment costs for the operation and maintenance tasks are funded within the Road Fund budget unit (3-100) and charged to this budget unit through an Interfund account.

Capital improvements for new development impacts are funded within each water agency zone capital budget unit and are not part of this fund.

## Recommended Budget

This budget is recommended at \$117,125, which is an increase of \$2,150 (1.9%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund. All funding is provided through tax assessments.

## Use of Fund Balance

The Live Oak Canal Operations fund contains a Restricted Fund Balance in the amount of \$15,969 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$16,919 at July 1, 2015.

The FY 2015-16 Recommended Budget includes an Increase in Obligated Fund Balance of \$3,100.



# Development Services Department Sutter County Water Agency Zone 2 (0-324), Zone 11 (0-332), Zone 12 (0-333), Zone 13 (0-334)

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*Danelle Stylos, Director*

## **\*\* INDIVIDUAL ZONE BUDGETS FOLLOW NARRATIVE \*\***

### **Purpose**

Sutter County Water Agency (SCWA) Zones 2, 11, 12 & 13 were created to provide the mechanism needed to collect funds from properties within the respective Zones to reimburse the SCWA and local developers for new development drainage capital improvement projects benefitting properties within the Zones. These Zones are managed by the Development Services Department.

### **Major Budget Changes**

There are no major budget changes for FY 2015-16.

### **Program Discussion**

Zone 2 was created on May 27, 1980 under SCWA Resolution 80-3 WA with fees established under Ordinance 2 WA for capital improvements; the construction of a storm drain lateral in Franklin Road. External reimbursement agreements have been satisfied and there are no outstanding liabilities of the SCWA for this Zone. Planned improvements are complete. Most of the area within the zone has been developed and staff is reviewing the needs of the Zone for future disposition.

Zone 11 was created on December 4, 1990 under SCWA Resolution 90-5 WA with fees established under Ordinance 12 WA (as amended by SCWA Ordinance 16 WA) for capital improvements; the construction of a storm drain main in Walton and Smith Roads and upsized lines in the Sanborn Estates

and Cypress Subdivisions. The final reimbursement agreement was paid in full during FY 2011-12. Planned improvements are complete.

Zone 12 was created on October 30, 1990 under SCWA Resolution 90-3 WA with fees established under Ordinance 13 WA (as amended by SCWA Ordinance 17 WA) for capital improvements; the construction of storm drain laterals in McKinley and Hooper Roads. The reimbursement agreement with Butte House Development, Inc. has not yet expired. Planned improvements are complete. No new development is expected this fiscal year. This agreement will expire March 25, 2017.

Zone 13 was created on February 18, 1992 under SCWA Resolution 92-2 WA (as amended by SCWA Ordinance 15 WA) for capital improvements; the construction of storm drainage facilities. The facilities have been completed and have no other obligations. Most of the area within the zone has been developed and staff is reviewing the needs of the Zone for future disposition.

These budget units are financed by drainage connection/capital impact fees that are collected as development occurs. Funds are used for capital improvements within the zone. No annual maintenance assessment fees are levied within these zones.

### **Recommended Budget**

There are no recommended Professional and Specialized services costs for FY 2015-16, as there are no major projects anticipated for

# Development Services Department Sutter County Water Agency Zone 2 (0-324), Zone 11 (0-332), Zone 12 (0-333), Zone 13 (0-334)

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*Danelle Stylos, Director*

these zones. These budget units have minimal Interfund costs recommended for FY 2015-16.

Revenue from Interest earned is recommended as follows:

- Zone 2 (0-324): \$220
- Zone 11 (0-332): \$1,000
- Zone 12 (0-333): \$20
- Zone 13 (0-334): \$620

These budget units do not receive any funding from the General Fund. All funding is provided through charges, fees, and interest income.

## Use of Fund Balance

Each of the zone budget units contains a Restricted Fund Balance with the following July 1, 2014 Fund Balances and projected July 1, 2015 Fund Balances:

- Zone 2 (0-324)
  - Current \$27,505
  - Projected \$27,753
- Zone 11 (0-332)
  - Current \$123,329
  - Projected \$124,429
- Zone 12 (0-333)
  - Current \$2,369
  - Projected \$2,389
- Zone 13 (0-334)
  - Current \$74,497
  - Projected \$75,175

The FY 2015-16 Recommended Budget includes the following increases in Obligated Fund Balances:

- Zone 2 (0-324)
  - Increase \$219
- Zone 11 (0-332)
  - Increase \$999
- Zone 12 (0-333)
  - Increase \$19
  -
- Zone 13 (0-334)
  - Increase \$619

Development Services Department  
 Sutter County Water Agency Zone 2 (0-324), Zone 11 (0-332),  
 Zone 12 (0-333), Zone 13 (0-334)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #2	FUND: COUNTY WATER ZONE #2			0324 0-324	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	1	2	1	1	.0	
* GROSS BUDGET	1	2	1	1	.0	
* NET BUDGET	1	2	1	1	.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	249	219	12.0-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1	2	250	220	12.0-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	236	176	250	220	12.0-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	236	176	250	220	12.0-	
* UNREIMBURSED COSTS	235-	174-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Development Services Department  
 Sutter County Water Agency Zone 2 (0-324), Zone 11 (0-332),  
 Zone 12 (0-333), Zone 13 (0-334)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #11	FUND: COUNTY WATER ZONE #11			0332 0-332	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	1	2	49	1	98.0-	
* GROSS BUDGET	1	2	49	1	98.0-	
* NET BUDGET	1	2	49	1	98.0-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	1,101	999	9.3-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1	2	1,150	1,000	13.0-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	1,057	787	1,150	1,000	13.0-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	1,057	787	1,150	1,000	13.0-	
* UNREIMBURSED COSTS	1,056-	785-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Development Services Department  
 Sutter County Water Agency Zone 2 (0-324), Zone 11 (0-332),  
 Zone 12 (0-333), Zone 13 (0-334)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #12	FUND: COUNTY WATER ZONE #12			0333 0-333	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	1	2	1	1	.0	
* GROSS BUDGET	1	2	1	1	.0	
* NET BUDGET	1	2	1	1	.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	21	19	9.5-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1	2	22	20	9.1-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	20	15	22	20	9.1-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	20	15	22	20	9.1-	
* UNREIMBURSED COSTS	19-	13-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Development Services Department  
 Sutter County Water Agency Zone 2 (0-324), Zone 11 (0-332),  
 Zone 12 (0-333), Zone 13 (0-334)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #13	FUND: COUNTY WATER ZONE #13			0334 0-334	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	1	2	1	1	.0	
* GROSS BUDGET	1	2	1	1	.0	
* NET BUDGET	1	2	1	1	.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	679	619	8.8-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1	2	680	620	8.8-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	638	476	680	620	8.8-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	638	476	680	620	8.8-	
* UNREIMBURSED COSTS	637-	474-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Sutter County Water Agency Zone 4-13 (0-326 - 0-334) and  
El Cerrito Drainage Zone (0-390)

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**\*\* INDIVIDUAL ZONE BUDGETS FOLLOW NARRATIVE \*\***

**Purpose**

Sutter County Water Agency (SCWA) Zones 4 through 8 were created to construct and maintain drainage structures to support new development on the West Side of Yuba City and are managed by the Development Services Department.

Beginning in FY 2013-14, these budget units only accrue the revenues derived from drainage connection/impact fees and expense for the construction of improvements planned for each zone. A separate budget unit, the Live Oak Canal Operations Fund (0-321) is used to consolidate the benefit assessment revenues for the five zones and expense the costs for operating and maintaining the Live Oak Canal and its appurtenances that benefit all five zones.

Zone 4 was created on April 13, 1982 under SCWA Resolution 82-3 WA with fees established under Ordinance 4 WA (as amended by SCWA Ordinance 14 WA and Ordinance 19WA) for capital improvements; enlarging all culvert crossings of the Live Oak Canal from Butte House Road to Franklin Road and enlarging the canal from Pease Road to Franklin Road. Some enlargement of the canal has occurred over the years and replacement of the pipe under Hwy 20 has been completed.

Zone 5 was created on May 1, 1984 under SCWA Resolution 84-2 WA with fees established under Ordinance 7 WA for capital improvements; enlarging all culvert crossings of the Live Oak Canal and the canal itself from Pease Road to Franklin Road. Some

enlargement of the canal has occurred over the years and replacement of the pipe under Highway 20 has been completed.

Zone 6 was created on November 4, 1986 under SCWA Resolution 86-1 WA with fees established under Ordinance 8 WA (as amended by SCWA Ordinance 21 WA and Ordinance 8 WA) for capital improvements; enlarging all culvert crossings of the Live Oak Canal from Butte House Road to Franklin Road and enlarging the canal from Pease Road to Franklin Road. Some enlargement of the canal has occurred over the years and replacement of the pipe under Hwy 20 has been completed. On August 14, 2001, a reimbursement agreement was entered into with Harter Packing and The Home Depot for the construction of a main pipeline and canal along the Union Pacific Railroad (UPRR) right of way from the Harter Packing property to the Live Oak Canal. Sunset date on the reimbursement agreement is August 14, 2021.

Zone 7 was created on April 21, 1987 under SCWA Resolution 87-2 WA with fees established under Ordinance 9 WA for capital improvements; enlarging all culvert crossings of the Live Oak Canal and the canal itself south of Zone 7. Some enlargement of the canal has occurred over the years and replacement of the pipe under Highway 20 has been completed.

Zone 8 was created on September 12, 1989 under SCWA Resolution 89-3 WA (as amended by Resolution 02-001 WA) with fees established under Ordinance 10 WA (as amended by SCWA Ordinance 22 WA) for capital improvements; enlarging all culvert

# Development Services Department Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

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*Danelle Stylos, Director*

crossings of the Live Oak Canal and the canal itself south of Zone 8, construction of 6,200 feet main pipeline along the south side of Franklin Road from the Live Oak Canal to El Margarita Road and extending north 2,140 feet along El Margarita Road. On July 25, 2005 a reimbursement agreement was entered into with Yuba City Unified School District for the construction of an oversized pipeline to provide capacity for the northern 225 acres of the zone. Sunset date on the agreement is July 26, 2035.

The Water Zone budgets are managed by the Water Resources Division of the Development Services Department.

## Major Budget Changes

### Services & Supplies

- (\$31,000) Decrease in Professional Services for Zones 4 through 8 due to no projects planned for FY 2015-16.

### Other Charges

- (\$9,300) Decrease in Interfund Charges for Zones 4 through 8 due to no projects planned for FY 2015-16.

## Program Discussion

These funds are used primarily for capital improvements consistent with the project list in the engineer reports for each zone. Some projects benefit multiple zones. Revenues for each Zone of Benefit budget unit are collected from one-time fees for drainage connections as new homes and commercial structures are

built. One-time revenues are reserved for designated upgrades and improvements to the system.

## Recommended Budget

There are no recommended Professional and Specialized services costs for FY 2015-16, as there are no major projects anticipated for these zones. These budget units have minimal Interfund costs recommended for FY 2015-16.

Revenue from Interest earned is recommended as follows:

- Zone 4 (0-326) \$2,200
- Zone 5 (0-327) \$5,000
- Zone 6 (0-328) \$4,633
- Zone 7 (0-329) \$2,150
- Zone 8 (0-330) \$180

These budget units do not receive any funding from the General Fund. Assessments within the Zones of Benefit are reviewed and adjusted annually.

## Use of Fund Balance

Each of the zone budget units contains a Restricted Fund Balance with the following July 1, 2014 Fund Balance and projected July 1, 2015 Fund Balances:

- Zone 4 (0-326)
  - Current \$291,778
  - Projected \$282,797
- Zone 5 (0-327)
  - Current \$694,145
  - Projected \$695,653



# Development Services Department Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

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*Danelle Stylos, Director*

- Zone 6 (0-328)
  - Current \$541,433
  - Projected \$585,343
  
- Zone 7 (0-329)
  - Current \$216,243
  - Projected \$210,137
  
- Zone 8 (0-330)
  - Current \$18,609
  - Projected \$6,451

The FY 2015-16 Recommended Budget includes the following increases in Obligated Fund Balances:

- Zone 4 (0-326)
  - Increase \$2,147
  
- Zone 5 (0-327)
  - Increase \$4,988
  
- Zone 6 (0-328)
  - Increase \$4,575
  
- Zone 7 (0-329)
  - Increase \$2,624
  
- Zone 8 (0-330)
  - Increase \$153

# Development Services Department Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #4	FUND: COUNTY WATER ZONE #4			0326 0-326	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SERVICES AND SUPPLIES	349	0	6,768	0	100.0-	
OTHER CHARGES	18,735	33	4,412	53	98.8-	
CAPITAL ASSETS	504	0	0	0	.0	
* GROSS BUDGET	19,588	33	11,180	53	99.5-	
* NET BUDGET	19,588	33	11,180	53	99.5-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	0	2,147	***	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	19,588	33	11,180	2,200	80.3-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	2,665	1,863	2,205	2,200	.2-	
CANCELLATION OF OBLIGATED F/B	0	0	8,975	0	100.0-	
GENERAL REVENUES	0	0	0	0	.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	2,665	1,863	11,180	2,200	80.3-	
* UNREIMBURSED COSTS	16,923	1,830-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Development Services Department

Danelle Stylos, Director

Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #5	FUND: COUNTY WATER ZONE #5			0327 0-327	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SERVICES AND SUPPLIES	349	0	1,505	0	100.0-	
OTHER CHARGES	6	7	1,984	12	99.4-	
* GROSS BUDGET	355	7	3,489	12	99.7-	
* NET BUDGET	355	7	3,489	12	99.7-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	1,511	4,988	230.1	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	355	7	5,000	5,000	.0	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	5,951	4,431	5,000	5,000	.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	5,951	4,431	5,000	5,000	.0	
* UNREIMBURSED COSTS	5,596-	4,424-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

Development Services Department

Danelle Stylos, Director

Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #6	FUND: COUNTY WATER ZONE #6			0328 0-328	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SERVICES AND SUPPLIES	349	0	4,150	0	100.0-	
OTHER CHARGES	18,796	5	538	58	89.2-	
* GROSS BUDGET	19,145	5	4,688	58	98.8-	
* NET BUDGET	19,145	5	4,688	58	98.8-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	43,912	4,575	89.6-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	19,145	5	48,600	4,633	90.5-	
OTHER REVENUES						
USER PAY REVENUES	42,892	11,673	44,000	0	100.0-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	4,477	3,528	4,600	4,633	.7	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	47,369	15,201	48,600	4,633	90.5-	
* UNREIMBURSED COSTS	28,224-	15,196-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

# Development Services Department Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #7	FUND: COUNTY WATER ZONE #7			0329 0-329	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	349	0	7,685	0	100.0-	
OTHER CHARGES	16,734	10	1,072	26	97.6-	
CAPITAL ASSETS	2,132	0	0	0	.0	
* GROSS BUDGET	19,215	10	8,757	26	99.7-	
* NET BUDGET	19,215	10	8,757	26	99.7-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	0	2,624	***	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	19,215	10	8,757	2,650	69.7-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	1,364	500	500	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	2,005	1,387	2,150	2,150	.0	
CANCELLATION OF OBLIGATED F/B	0	0	6,107	0	100.0-	
GENERAL REVENUES	0	0	0	0	.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	2,005	2,751	8,757	2,650	69.7-	
* UNREIMBURSED COSTS	17,210	2,741-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

# Development Services Department Sutter County Water Agency Zones 4 - 8 (0-326 - 0-330)

*Danelle Stylos, Director*

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #8	FUND: COUNTY WATER ZONE #8		0330 0-330	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
SERVICES AND SUPPLIES	349	0	10,892	0	100.0-
OTHER CHARGES	6,230	31	1,445	27	98.1-
* GROSS BUDGET	6,579	31	12,337	27	99.8-
* NET BUDGET	6,579	31	12,337	27	99.8-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	0	153	***
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	6,579	31	12,337	180	98.5-
OTHER REVENUES					
USER PAY REVENUES	4,067	2,341	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	227	180	180	180	.0
CANCELLATION OF OBLIGATED F/B	0	0	12,157	0	100.0-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	4,294	2,521	12,337	180	98.5-
* UNREIMBURSED COSTS	2,285	2,490-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

**Development Services Department  
Sutter County Water Agency Zone 9 (0-331)**

*Danelle Stylos, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #9		FUND: COUNTY WATER ZONE #9		0331 0-331	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
OTHER CHARGES	2,256	4	1,562	753	51.8-	
* GROSS BUDGET	2,256	4	1,562	753	51.8-	
* NET BUDGET	2,256	4	1,562	753	51.8-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	3,998	4,807	20.2	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	2,256	4	5,560	5,560	.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	5,416	3,047	5,560	5,560	.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	5,416	3,047	5,560	5,560	.0	
* UNREIMBURSED COSTS	3,160-	3,043-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

**Purpose**

Zone 9 was created on November 20, 1990 under SCWA Resolution 90-4 WA with an annual property tax assessment established under Ordinance 11-WA for operations and maintenance; the repair, maintenance, and administration of drainage facilities and structures that accommodate the storm water runoff from the Zone. The revenues pay for the costs to operate a collection system in the Zone, a detention/retention basin, and storm response to drainage problems.

SCWA Zone 9 is managed by the Water Resources Division of the Development Services Department.

No connection/capital impact fees are collected within the Zone.

**Major Budget Changes**

There are no major budget changes for FY 2015-16.

**Program Discussion**

Sutter County Water Agency (SCWA) Zone 9 was created to provide a mechanism to collect funds from properties to pay for operations and maintenance of the drainage system serving properties within the Zone.

This budget unit is financed by annual drainage maintenance assessment fees levied within this Zone. Although this pre-Proposition 218 assessment has an adjustment for inflation authorized, the adjustment was not made in recent years as decided by the SCWA Board of Directors, so the current

# Development Services Department Sutter County Water Agency Zone 9 (0-331)

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*Danelle Stylos, Director*

assessment is less than the maximum assessment allowed by law.

Revenues for the Zone of Benefit are collected from property assessments on the lots within the Zone of Benefit. Operations and maintenance for the zone is performed by Sutter County staff. Starting in FY 2010-11, per direction of the SCWA Board of Directors, this budget unit is directly charged for services as operations and maintenance services are provided.

## Recommended Budget

This budget is recommended at \$753, which is a decrease of \$809 from FY 2014-15. This budget unit does not receive any funding from the General Fund.

## Use of Fund Balance

Sutter County Water Agency (SCWA) Zone 9 fund contains a Restricted Fund Balance in the amount of \$20,525 as of July 1, 2014. It is estimated the Committed Fund Balance will equal \$24,521 at July 1, 2015.

The FY 2015-16 Recommended Budget includes an increase in Obligated Fund Balance in the amount of \$4,807.



## **Purpose**

The Sutter County Waterworks District No. 1 (District) is responsible for providing water and wastewater service to the community of Robbins. The water system currently operates one active ground water well, one backup ground water well, and one storage tank that provides the Community's residents with potable water. The water system supplies, on average, 41 million gallons of water per year. The wastewater system servicing the community is comprised of a Septic Tank Effluent Pumping (STEP) system, pressurized collection lines, and a biological filter treatment plant. The wastewater system treats, on average, 8.2 million gallons of wastewater per year.

The original water system in the community of Robbins was designed, installed, and maintained by the Sutter Basin Corporation, the company that created the subdivision of Robbins. Wastewater was disposed of using private septic systems. At the request of the Sutter Basin Corporation, the Sutter County Waterworks District No. 1 was formed in 1986 for the purpose of upgrading water service infrastructure. In 1998, due to the inability of the septic services to properly operate in a high ground water environment, the District expanded its services to include sewer service.

The District is a separate, but dependent, district and the Sutter County Board of Supervisors sits as the ex-officio Board of Directors of the District.

This budget is prepared and administered by the Water Resources Division of the Development Services Department. This budget unit operates as a separate fund and

reflects the cost of operating and maintaining the water system and wastewater system at the Town of Robbins.

## **Major Budget Changes**

There are no major budget changes for FY 2015-16.

## **Program Discussion**

The District provides resources to operate and maintain a public potable water system and a public wastewater system. The budget unit is divided into two programs: 4400-01 Water Service and 4400-02 Wastewater Service.

The Water Service Program (01) provides potable water service to a possible 94 connections; operating and maintaining a water treatment system with a water well; a green sand filtration system for iron and manganese; and a water distribution system to individual parcels. The water system is a public water system (CA 100107) and operates under the regulatory oversight of the California Regional Water Quality Control Board, Division of Drinking Water (DDW), System ID #5100107.

The Wastewater Service Program (02) provides wastewater service to a possible 94 connections, with on-site septic tank primary treatment; pressurized collection mains; and decant water secondary treatment plant with evaporation pond disposal of final treated effluent. The collection system and plant operate under the California Central Valley Regional Water Quality Control Board Waste Discharge Requirements Order #96-137.

# Development Services Department *Waterworks District No. 1 Board of Directors* Waterworks District #1 (4-400)

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The Sutter County Development Services and General Services Departments provide State certified personnel to manage and operate the water and wastewater systems. Those costs are charged to the District.

## Recommended Budget

The FY 2015-16 budget for Waterworks District No. 1 totals \$218,408 for the water system (01) and \$263,670 for the Wastewater Service (02). The budget reflects the total expenditures associated with Operations & Maintenance, Structure Improvements/Capital Expenses, and Depreciation Expense.

The majority of the District's expenses are associated with maintenance and operations. This category includes supplies and materials, electricity, chemicals, professional services, monitoring, state permits, repair and maintenance expenses, staff expenses for the operator and engineering support staff, and other costs associated with operating the water system. There are also administrative costs incurred by the District, such as costs associated with performing utility billing services and accounting for the District.

The District is under a Compliance Order for arsenic exceedance in the water service program. In order to comply with the order, the District needs to update the water treatment plant. The FY 2012-13, FY 2013-14, and FY 2014-15 budgets that were approved by the District's Board of Directors included expenses associated with an arsenic remediation feasibility study associated with the design of a new water treatment plant incorporating arsenic removal technologies. The Consultant Agreement, which includes design recommendations, will expire September 2015. The major budget

changes include the change of the daily maintenance and operation staff transferring from the Development Services Department to the General Services Department (this transfer occurred in FY 2014-15). The recommended increase in revenues is based on all current active connections paying their monthly dues timely as Administrative staff has been working diligently this past year to keep the utility billings current.

In January 2013, a new wastewater fee of \$73.50 per Equivalent Dwelling Unit (EDU) was adopted by the District Board of Directors in an effort to cover the actual ongoing operations and maintenance costs associated with operating the wastewater services for the District. The new wastewater fee went into effect on July 1, 2013. In November 2013, a new monthly water fee of \$70.00 per EDU for water service was adopted by the District's Board of Directors. The new water fee went into effect on January 1, 2014.

Approved services rates do not generate enough operating revenue to cover the non-cash Depreciation Expense of \$126,069 for the wastewater system, or the Depreciation Expense of \$34,452 for the water system. Historically, the replacement costs for infrastructure have been provided by State grants.

## Policy Issue to Consider in FY 2015-16

The District fund has operated at a deficit for the past decade. The Development Services Department has been analyzing the fund, in consultation with the Auditor-Controller's Office. Department staff will continue to evaluate the Robbins water and wastewater budget and funding structure to determine whether the current service rates are adequate

# Development Services Department *Waterworks District No. 1 Board of Directors* Waterworks District #1 (4-400)

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to meet on-going operations and maintenance requirements. It is anticipated that within the next nine months, Department staff will develop a set of recommendations to resolve the current negative fund balance and on-going deficit in the District fund. It is expected that recommendations will be brought to the Board of Supervisors for consideration within this fiscal year.

## Use of Fund Balance

This fund contains a Net Asset Balance in the amount of \$1,038,575.84 as of July 1, 2014, including long-term loan obligations and investment in fixed assets. It is estimated that the Net Asset Balance will equal approximately \$1,215,154 at July 1, 2015.

**Development Services Department** *Waterworks District No. 1 Board of Directors*  
**Waterworks District #1 (4-400)**

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Sutter County Water Works District No. 1 - Overall Program

<b>Budget Unit Number 4400-4400</b>		<b>FY 2014-15</b>	<b>FY 2015-16</b>
<b>Overall District Managerial Budget</b>		<b>Adopted</b>	<b>Recommended</b>
<b>Operations &amp; Maintenance Costs</b>		<b>\$265,663</b>	<b>\$266,950</b>
<i>Major Cost Components Include:</i>			
<i>Utilities</i>	\$27,000		
<i>Operator &amp; Administrative Staff Costs (Excluding staff time for grant applications and construction management)</i>	\$31,500		
<i>Interest and Principle Expense on State Loan</i>	\$10,518		
<i>Other Expenses (Weed control chemicals, alarm system, postage, etc.)</i>	\$4,430		
<i>General Services - Daily Maintenance &amp; Operations</i>	\$193,502		
<b>Revenues</b>		<b>\$196,500</b>	<b>\$208,473</b>
<b>Operations Surplus/Deficit for FY 2014</b>		<b>(\$69,163)</b>	<b>(\$58,477)</b>
<b>Depreciation Expense for FY 2014</b>		<b>\$160,521</b>	<b>\$160,520</b>
<b>Capital Expenses</b>		<b>\$75,000</b>	<b>\$54,607</b>
<i>Major Cost Components Include:</i>			
<i>* Staff Costs for Grant Applications &amp; Construction Mgmt.</i>	\$15,000		
<i>* Treatment Facility Upgrades</i>	\$39,607		
<i>* Design and Project Management by Consultant</i>	\$0		
<b>Total Anticipated Grant Funding to offset Capital Expenses:</b>		<b>\$40,000</b>	<b>\$54,607</b>

**Development Services Department** *Waterworks District No. 1 Board of Directors*  
**Waterworks District #1 (4-400)**

Sutter County Water Works District No. 1 - Water Program

<b>Budget Unit Number 4400-4400-01</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>
<b>Water System Managerial Budget</b>	<b>Adopted</b>	<b>Recommended</b>
<b>Operations &amp; Maintenance Costs</b>	<b>\$134,739</b>	<b>\$129,349</b>
<i>Major Cost Components Include:</i>		
<i>Utilities</i> \$17,000		
<i>Operator &amp; Administrative Staff Costs (Excluding staff time for grant applications and construction management)</i> \$13,500		
<i>Interest and Principle Expense on State Loan</i> \$1,818		
<i>Other Expenses (Weed control chemicals, alarm system, postage, etc.)</i> \$280		
<i>General Services - Daily Maintenance &amp; Operations</i> \$96,751		
<b>Revenues</b>	<b>\$88,700</b>	<b>\$96,600</b>
<b>Operations Surplus/Deficit for FY 2014 (Excluding Depreciation and Capital Improvements)</b>	<b>(\$46,039)</b>	<b>(\$32,749)</b>
<b>Depreciation Expense for FY 2014</b>	<b>\$34,452</b>	<b>\$34,452</b>
<b>Capital Expenses</b>	<b>\$75,000</b>	<b>\$54,607</b>
<i>Major Cost Components Include:</i>		
<i>* Staff Costs for Grant Applications &amp; Construction Mgmt.</i> \$15,000		
<i>* Treatment Facility Design by Consultant</i> \$39,607		
<b>Total Anticipated Grant Funding to offset Capital Expenses:</b>	<b>\$40,000</b>	<b>\$54,607</b>

**Development Services Department** *Waterworks District No. 1 Board of Directors*  
**Waterworks District #1 (4-400)**

Sutter County Water Works District No. 1 - Wastewater Program

<b>Budget Unit Number 4400-4400-02</b> <b>Wastewater System Managerial Budget</b>	<b>FY 2014-15</b> <b>Adopted</b>	<b>FY 2015-16</b> <b>Recommended</b>
<b>Operations &amp; Maintenance Costs</b>	<b>\$130,924</b>	<b>\$137,601</b>
<i>Major Cost Components Include:</i>		
<i>Utilities</i> \$10,000		
<i>Operator &amp; Administrative Staff Costs (Excluding staff time for grant applications and construction management)</i> \$18,000		
<i>Interest and Principle Expense on State Loan</i> \$8,700		
<i>Other Expenses (Weed control chemicals, alarm system, postage, etc.)</i> \$4,150		
<i>General Services - Daily Maintenance &amp; Operations</i> \$96,751		
<b>Revenues</b>	<b>\$107,800</b>	<b>\$111,873</b>
<b>Operations Surplus/Deficit for FY 2015</b>	<b>(\$23,124)</b>	<b>(\$25,728)</b>
<b>Depreciation Expense for FY 2015</b>	<b>\$126,069</b>	<b>\$126,069</b>
<b>Capital Expenses</b>	<b>\$0</b>	<b>\$0</b>
<i>Major Cost Components Include:</i>		
<i>* Staff Costs for Grant Applications &amp; Construction Mgmt.</i> \$0		
<i>* Treatment Facility Upgrades</i> \$0		
<i>* Design and Project Management by Consultant</i> \$0		
<b>Total Anticipated Grant Funding to offset Capital Expenses:</b>	<b>\$0</b>	<b>\$0</b>



# General Government

## *Section C*

After several months of vacancy in District 5, Governor Jerry Brown appointed Barbara LeVake to fill the Board of Supervisors seat vacated by James Gallagher, who is now a member of the California Assembly. She joins (left to right) Fourth District Supervisor Jim Whiteaker, First District Supervisor Ron Sullenger, Second District Supervisor Dan Flores, and Third District Supervisor Larry Munger.





EXECUTIVE SUMMARY						
DEPT HEAD: TODD RETZLOFF	UNIT: ASSESSOR	FUND: GENERAL			0001 1-203	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,857,996	1,500,063	1,930,477	1,834,926	4.9-	
SERVICES AND SUPPLIES	20,195	13,403	27,705	27,205	1.8-	
OTHER CHARGES	121,389	42,190	134,518	148,455	10.4	
CAPITAL ASSETS	0	22,019	46,500	0	100.0-	
* GROSS BUDGET	1,999,580	1,577,675	2,139,200	2,010,586	6.0-	
INTRAFUND TRANSFERS	17,933	12,586	19,749	19,995	1.2	
* NET BUDGET	2,017,513	1,590,261	2,158,949	2,030,581	5.9-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	144,513	14,376	24,750	19,500	21.2-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	144,513	14,376	24,750	19,500	21.2-	
* UNREIMBURSED COSTS	1,873,000	1,575,885	2,134,199	2,011,081	5.8-	
ALLOCATED POSITIONS	22.00	22.00	22.00	23.00	4.5	

**Purpose**

The County Assessor is charged with the annual responsibility of preparing the assessment rolls from which local property taxes are derived. As required by the State Constitution, the Assessor must locate, inventory, and value all taxable property in Sutter County.

- (\$68,678) Decrease related to the elimination of one (1.0 FTE) vacant Appraiser I position
- \$62,650 Increase related to restoring funding for one (1.0 FTE) Assistant Assessor position effective January 1, 2016
- \$7,780 Increase related to the promotion of one Auditor-Appraiser I to Auditor-Appraiser II effective July 1, 2015

**Major Budget changes**

**Salaries & Benefits**

- \$29,192 General increase due to negotiated Salaries and Benefits
- (\$118,495) Decrease related to defunding and holding vacant one (1.0 FTE) Chief Appraiser position upon vacancy

- (\$8,000) Decrease in Extra Help

**Other Charges**

- \$14,147 Increase in Interfund Information Technology charges as provided by the General Services Department

Capital Assets

- (\$46,500) Decrease in Capital Assets as none are recommended this year

Revenues

- (\$5,500) Decrease in Interfund Transfer-in from the State-County Property Tax Program special revenue fund (0-181)

Program Discussion

Property Tax Value estimates are established by the Assessor and State Board of Equalization (BOE). These estimates form the basis for property taxes; providing revenue to counties, cities, state, schools, and local benefit assessment districts.

Although secondary to establishing property values, the Assessor provides public service to the citizens, other County departments, outside agencies, and the cities by furnishing general information, answering property-related questions, researching ownership, assisting property owners with concerns regarding assessments, providing access to assessor’s maps and property characteristics data, and other related duties.

Throughout the past six fiscal years, the primary focus of this department has been to address declining property values pursuant to the provisions of Section 51 of the Revenue and Taxation Code (commonly referred to as “Prop 8”). Thousands of hours have been invested in order to review nearly every property in the County. This workload on the Assessor’s staff will continue until the real estate market rebounds significantly.

Through this year’s appraisal process, staff has observed an increase in the market value of most real property in Sutter County. Such increase will reflect positively upon the value of the following year’s tax roll. With the improvement of the real estate market in the area, it is now more important than ever for the office to work diligently to help the taxpayers understand the complicated tax assessment process. The Department’s goal is to produce the annual property tax roll accurately and equitably for all Sutter County taxpayers.

A large number of parcels are still being revalued annually, while still on Prop 8 status (temporary decline in value). During FY 2014-15, one Assessment Technician retired and another staff appraiser left for a higher position with another county. Despite the decrease in staffing, the Department has indicated that it will not request an extension to close the roll. Therefore, it is anticipated that the FY 2015-16 roll will be delivered to the County Auditor on or before July 1, 2015.

Looking Forward

Over the past couple of years, the appraisal staff has developed several excel spreadsheets that have streamlined processes and improved the efficiency of workflow. Despite ongoing efforts to increase efficiency, the Assessor strongly believes a transition to a computer processing system designed specifically for the assessment function is an essential step toward successfully handling the office’s future needs. This would best serve the County if the system was fully integrated and served the Assessor, Treasurer-Tax Collector, Auditor-Controller, and Clerk-Recorder. The Assessor’s Office will continue to investigate the options available. As the County moves forward, the Assessor’s

Office needs to have an improved data storage system, including updated software and hardware, to keep pace with current and future demands.

**Positions & Impact**

The Assessor continues to recognize that budgetary constraints across the County require reductions in the working staff of many of the County offices. The Assessor’s Office will be experiencing the retirement of its Chief Appraiser and believes that reinstating the Assistant Assessor as well as eliminating one vacant Appraiser I will have the least amount of impact upon the County, cities, and citizens of Sutter County while still maintaining a reduced workforce. The Assessor’s Office will do its best to continue providing service to the public in a courteous and professional manner.

**Recommended Budget**

This budget is recommended at \$2,030,581. The General Fund provides 99.0% of the financing for the Department, and is decreased by \$123,118 (5.8%) compared to FY 2014-15.

It is recommended that funding be restored for one Assistant Assessor effective January 1, 2016. To help offset the long-term costs of this addition, it is recommended that one Chief Appraiser position be defunded and held vacant following the anticipated retirement of the incumbent, effective August 1, 2015, and one vacant Appraiser I be eliminated.

One promotion within a flexibly-staffed position is recommended - one Auditor-Appraiser I to an Auditor-Appraiser II.

There was a significant increase in the Department’s unreimbursed cost during

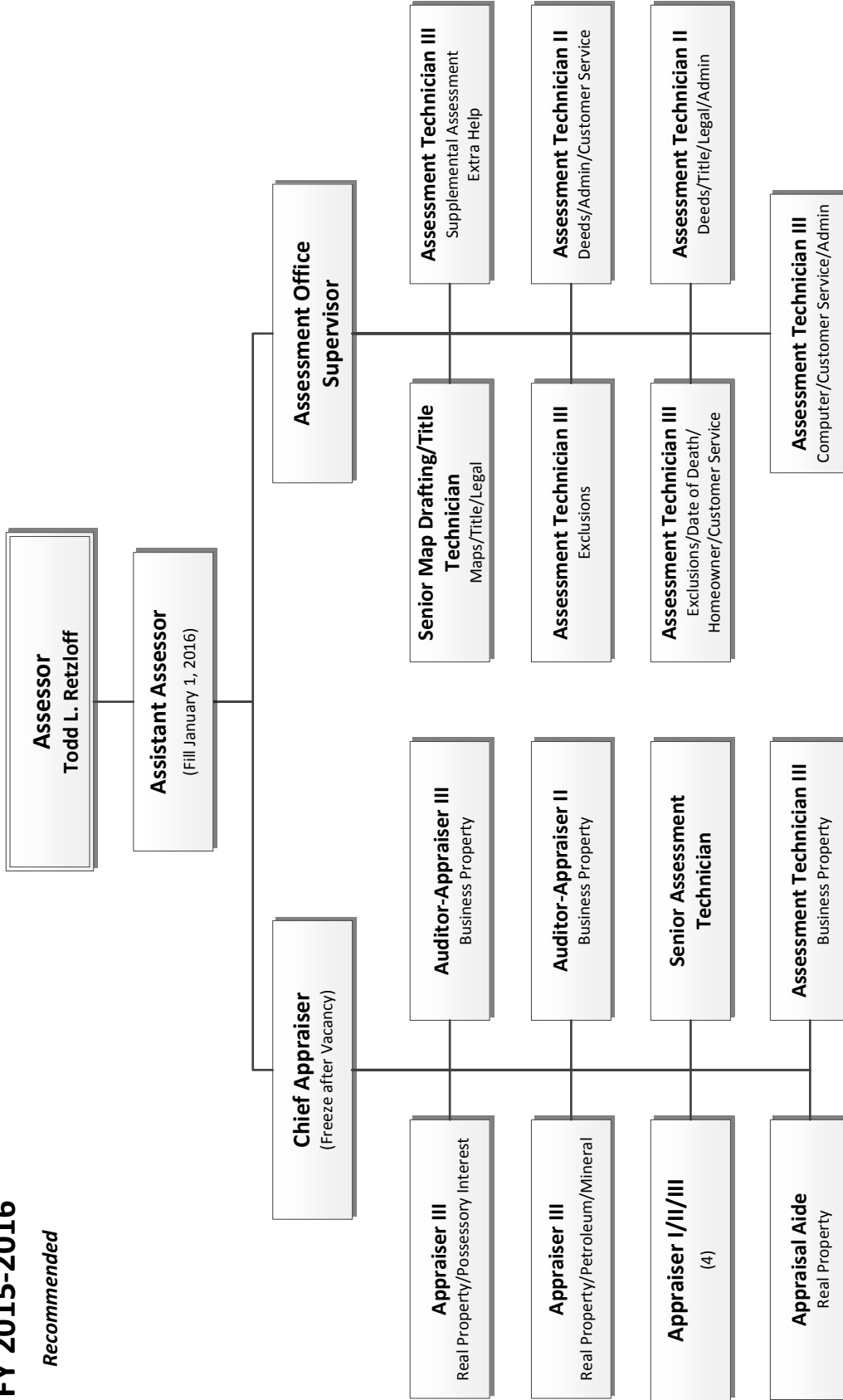
FY 2014-15 that was primarily due to the reduction in the Interfund Transfer-In from the State-County Property Tax Program special revenue fund (0-181). This was first budgeted in FY 2010-11 to offset staff costs, in an effort to avoid further budget reductions in the Assessor’s budget unit. With the FY 2014-15 budget, it was recommended that the Interfund Transfer-In be reduced to \$16,000. The FY 2015-16 budget recommends that the Interfund Transfer-In be reduced to \$10,500. The recommended \$10,500 will offset Extra Help and Overtime staff costs, which are also recommended at \$10,500. The funds in this special revenue fund reflect the remaining balance of funds received under the State’s former State-County Property Tax Administration Grant Program, which was eliminated by the State Legislature effectively in FY 2006-07. This funding source previously provided additional revenue to augment staffing and for acquisition of new equipment and technology, necessary to enhance staff proficiency and productivity and to eliminate backlogs. As indicated above, these funds have been used recently to offset regular staffing costs in the Assessor’s Office, but those funds are now virtually depleted. It is anticipated that the remaining balance in the fund will be approximately \$30,800 at July 1, 2015.

**Use of Fund Balance**

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

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**Assessor**  
**FY 2015-2016**  
*Recommended*



EXECUTIVE SUMMARY						
DEPT HEAD: NATHAN BLACK	UNIT: AUDITOR-CONTROLLER		FUND: GENERAL		0001 1-201	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,059,504	875,607	1,052,821	1,071,630	1.8	
SERVICES AND SUPPLIES	43,889	52,925	74,560	44,420	40.4-	
OTHER CHARGES	279,760	153,048	266,753	431,054	61.6	
* GROSS BUDGET	1,383,153	1,081,580	1,394,134	1,547,104	11.0	
INTRAFUND TRANSFERS	14,949	11,723	17,151	16,191	5.6-	
* NET BUDGET	1,398,102	1,093,303	1,411,285	1,563,295	10.8	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	2,741	2,654	2,500	2,500	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	2,741	2,654	2,500	2,500	.0	
* UNREIMBURSED COSTS	1,395,361	1,090,649	1,408,785	1,560,795	10.8	
ALLOCATED POSITIONS	10.00	10.00	10.00	10.00	.0	

**Purpose**

The authority for existence of the Auditor-Controller’s Office is California Government Code Sections 24000 and 26880. The Auditor-Controller is the chief accounting officer of the County. Government Code Section 26881 provides that the County Auditor-Controller, upon order of the Board of Supervisors, shall prescribe and shall exercise a general supervision over the accounting forms and the method of keeping the accounts of all departments under the control of the Board of Supervisors and of all districts whose funds are kept in the County treasury.

The State Controller’s Office requires the Auditor-Controller to sign the county’s cost plan as the “chief accounting officer for the county, normally the county auditor (or auditor-controller), or an authorized deputy” (Handbook of Cost Plan Procedures for California Counties, Section 1420).

Pursuant to Section 27131 and 27132(b), the Auditor-Controller may serve as a member of the Treasury Oversight Committee, known as the Sutter County Pooled Money Investment Board.

**Major Budget Changes**

**Salaries & Benefits**

- \$18,809 General increase due to negotiated Salaries and Benefits

**Services & Supplies**

- \$6,650 Increase in Transportation and Travel
- (\$38,400) Decrease in Professional/ Specialized Services due to the implementation of the SunGard HR/Payroll module

## Other Charges

- \$88,598 Increase in Interfund Information Technology charges as provided by the General Services Department
- \$72,644 Increase in Interfund Projects (costs related to the implementation of the new IFAS system)

## Program Discussion

### Mission Statement

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.

### Independent

Independently ensure objectivity, accuracy, and full disclosure of material information in all aspects of communicating financial and management information.

### Management Information

Provide management information, which leads to increased awareness of and improvements in economy, efficiency, and effectiveness of operations.

### Staffing

The current staffing of the Auditor-Controller's Office includes 2.0 FTE for executive management and supervision of the office, 2.0 FTE in the accounts payable section, 1.0 FTE to develop the County's

(A-87) cost plan, 2.0 FTE for general ledger and revenue reporting, 2.0 FTE for payroll processing, and 1.0 FTE in the Tax section.

The Accounts Payable section audits and processes all expenditure requests submitted by County departments and special districts for compliance with Board policy and Auditor - Controller accounting policies. Staff distributes, upon direction from the State, all adoption assistance, childcare assistance, and job search transportation assistance warrants on behalf of the County. Staff also audit and distribute expenditure requests on behalf of the Sutter County Courts. In addition, this section monitors certain contract compliance requirements, appropriation controls, and maintains the County's financial reports.

The General Ledger/Revenue Reporting section manages accounting records for general and subsidiary ledger accounting and control for the County, and those districts that deposit funds into the County Treasury. Staff tracks financial accounting for countywide capital assets, Consolidated Court revenue, and asset forfeiture distribution and reporting. The section also performs County and Special District reporting.

Responsibilities of the Tax section include calculation of property taxes due based on the assessment roll, apportionment of property taxes collected, and accounting for various types of benefit assessments, special assessments, and bonds. The section manages the six property tax rolls. Staff also manage AB 8 (Chapter 282, Statutes of 1979) property tax allocations and prepare tax reports, the Unitary Tax formula, the annual Proposition 4 Gann Expenditure Limit Report, and the resolution submitted to the Board of Supervisors for approval. Staff audits the collection of property taxes

to ensure all taxes are properly collected by the Tax-Collector and updates the property tax rolls to account for jurisdictional changes and property tax exchange agreements.

The Tax section also manages debt service, which provides funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for the administering trustee bank and for required annual disclosure statements. This includes eight school bonds totaling over \$229 million and the \$1.2 million Certificate of Participation financing on the Health building.

## New Auditing Standards

### **GASB Statement No. 68**

*Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* - Effective for fiscal year end June 30, 2015 and thereafter

Revises and establishes new financial reporting requirements for local governments that provide their employees with pension benefits. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits.<sup>1</sup>

## Accomplishments

The Auditor's Office has received the State Controller's Award for Achieving Excellence in Financial Reporting in 2004 and 2006-2013. Additionally, over the last

year, the Auditor-Controller's Office has (1) 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; (2) presented the seventh annual year-end closing procedures training workshops; (3) provided assistance and training to county departments and fire departments by providing them with Excel spreadsheets to increase efficiency and accuracy for rate calculations; (4) Trained and developed proficiency to process Payroll in the new SunGard system, but also, analyzed and built payroll codes to meet the County's MOU rules to remain in compliance with State, Federal, and CalPERS laws, while maintaining the integrity of the original build of the new IFAS Payroll-Human Resources system. (5) Set up majority of special districts with access to the financial system so they could run their own reports. (6) Recognized by the State as one of the first counties to comply with new super circular guidelines and changed from equipment use allowance to depreciation. (7) State Controller's office is using the Equipment Depreciation Reconciliation provided by our office as an example for other counties on how to prepare the reconciliation.

## FY 2015-16 Objectives

The goals of the Auditor-Controller's Office for FY 2015-16 are (1) continue to hold (at least) annual meetings with departments to increase general Cost Plan knowledge in the County and update them on procedures for developing rates and allocations. This is intended to increase efficiency and reduce workload by providing authoritative information at the outset of the process; (2) work with county departments to bring in additional revenue for the County related to (A-87) Cost Plan reimbursement through

<sup>1</sup> Pension Standards for State and Local Governments:  
<http://www.gasb.org/jsp/GASB/Page/GASBSectionPage&cid=1176163528472>



fees, grants, and reimbursements from the State and Federal Government and through the billing of the A-87 Costs to Non-county Departments and Agencies; (3) to increase payroll efficiency by, for example, training employees on the soon to be implemented Employee Online software; (4) to streamline the journal entry process; (5) to provide auditor's review of staff reports that go before the Board; (6) to establish a migration and implementation plan for conversion of the Fixed Asset Access Database to the Capital Asset SunGard application; (7) to continue a Tax Rate Area consolidation process in order to provide efficiencies in the County property tax system; (8) Provide a Citizen's Report to the tax payers of Sutter County; and (9) Implement Employee Online for electronic access to individual W-4, banking, and check stub information.

## **Recommended Budget**

This budget is recommended at \$1,563,295. The General Fund provides 99.8% of the financing for this budget unit and is increased by \$152,010 (10.8%) compared to FY 2014-15. A portion of the costs for this budget unit are recouped through the annual (A-87) Cost Plan.

Extra Help funding continues to include \$9,190 to fund approximately 624 hours of an Account Clerk I position to perform data entry duties which had been previously performed by the Computer Operator in the Information Technology Department. This change was first implemented in FY 2011-12.

The Sutter County Board of Supervisors has a fiduciary duty to ensure that internal controls are in place and functioning. The County had previously formed an ad hoc internal audit committee, but does not have an internal audit policy that complies with generally accepted government auditing standards (GAGAS). Internal audits would assist management with the evaluation of internal controls used to detect or mitigate fraud, evaluate the County's assessment of fraud risk, and be involved in any fraud investigations. The Auditor-Controller has requested that an Internal Auditor position be added to the Department in FY 2015-16. However, due to continued budget constraints, it is recommended that no position be added to this budget unit at this time.

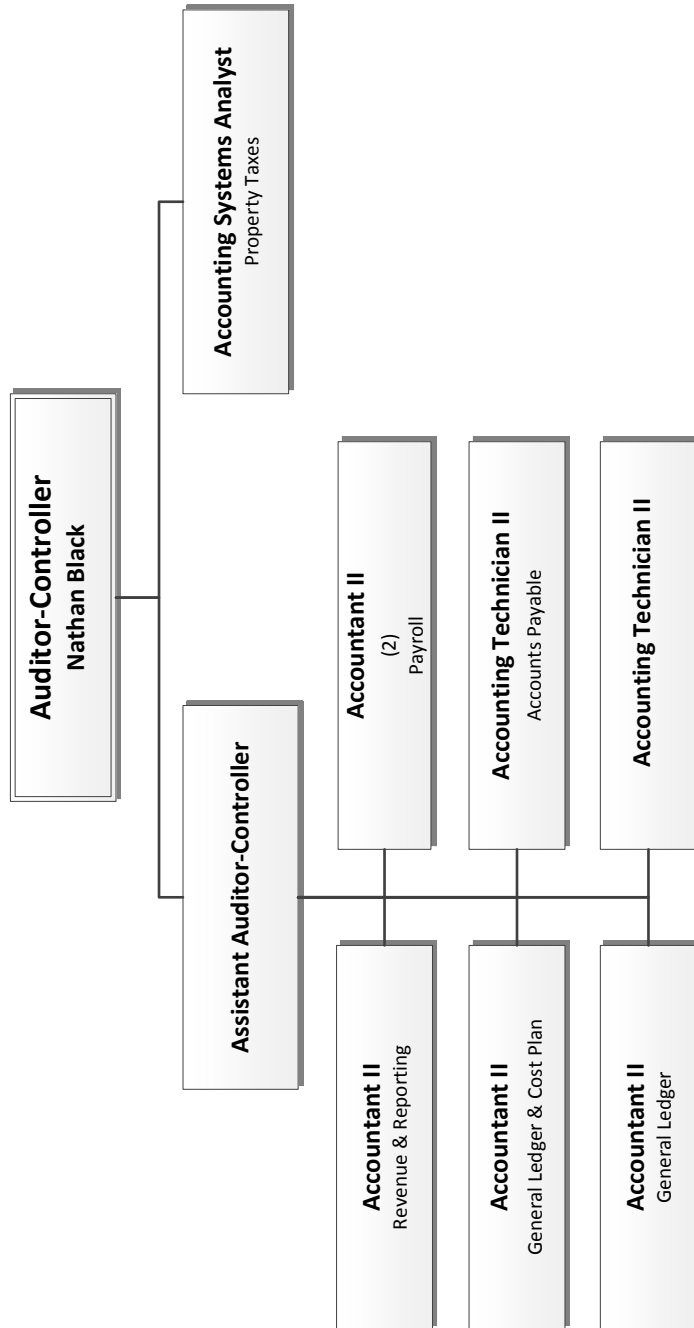
## **Use of Fund Balance**

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

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# Auditor-Controller FY 2015-2016

*Recommended*



# Board of Supervisors (1-101)

EXECUTIVE SUMMARY						
DEPT HEAD:	UNIT: BOARD OF SUPERVISORS		FUND: GENERAL		0001 1-101	
	ACTUAL	ACTUAL	ADOPTED	CAO	% CHANGE	
	EXPENDITURE	EXPENDITURE	BUDGET	RECOMMEND	OVER	
	2013-14	4-30-15	2014-15	2015-16	2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	240,867	180,667	242,111	247,940	2.4	
SERVICES AND SUPPLIES	33,564	33,938	44,600	50,250	12.7	
OTHER CHARGES	36,652	38,782	34,951	24,824	29.0-	
* GROSS BUDGET	311,083	253,387	321,662	323,014	.4	
INTRAFUND TRANSFERS	4,155	2,085	4,346	4,438	2.1	
* NET BUDGET	315,238	255,472	326,008	327,452	.4	
OTHER REVENUES						
USER PAY REVENUES	85	230	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	85	230	0	0	.0	
* UNREIMBURSED COSTS	315,153	255,242	326,008	327,452	.4	
ALLOCATED POSITIONS	5.00	5.00	5.00	5.00	.0	

## Purpose

The Board of Supervisors is the legislative body for Sutter County and provides policy direction for all branches of County government. The Board of Supervisors determines, pursuant to applicable Federal and State laws, the funding allocation for all County programs.

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

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

This budget includes the five Board of Supervisors positions and the costs necessary to support their offices' operation.

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. From July 1 through their first meeting in the month of May, Board members acted on more than 520 agenda items, and are likely to reach the 600 mark through the end of the fiscal year.

Public Safety is a major focus of the Board of Supervisors. As a founding member of the Sutter Butte Flood Control Agency, two members of the Board of Supervisors sit on the SBFCA Board, which broke ground in June 2013 on the first phase of a 44-mile levee rehabilitation project along the west bank of the Feather River. The effort is apparently on track for completion in 2016, although the construction work has disturbed several Native American burial sites and there have been some construction delays related to the determination of the proper disposition of the remains. SBFCA

## Board of Supervisors (1-101)

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will continue to work closely with the California Native American Heritage Commission and the U.S. Army Corps of Engineers in a good faith effort to resolve conflicting priorities, concerns, and laws.

Ribbon cutting ceremonies for new overcrossings at Highway 99/113 and Riego Road and Highway 99 marked continued efforts to improve the highway corridor. Recent improvements leave a four lane highway from Yuba City to Sacramento, improving safety and commute times.

The new Board Committee formed in 2013 to focus on economic development continued its work in 2014. Two Supervisors serve as the *Sutter Forward* committee, which is focusing its efforts on creating capacity for industrial development along Highway 99 between Yuba City and Live Oak as a priority economic development strategy.

It was another busy year for the Board:

- In July, the Board heard from several proponents of creating a new state out of the Northern counties. After much discussion, and much agreement the existing political structure in California favors population centers far from Sutter County, Board members adopted a resolution endorsing the concept, but reserving the right of Sutter County voters to decide the question themselves.
- In August, the Board approved a new ordinance regulating the possession and transportation of walnuts to processing plants at certain times of the year without proof of ownership. The ordinance is designed to deter theft of walnuts from orchards.

Walnuts are one of Sutter County's top export crops and have escalated in price in recent years, primarily because of their popularity in China.

- In November, the board voted to seek additional grant funds in a continuing attempt to fund construction of a new juvenile detention facility in partnership with Yuba and Colusa Counties.
- In January, the Board welcomed new member Dan Flores, who represents the Second District. In April, Governor Jerry Brown appointed Barbara LeVake to represent the Fifth District, which had been without a supervisor for four months with the election last fall of James Gallagher to the California Assembly.
- In early 2015, the Board approved two-year labor agreements with all employees, including represented and unrepresented groups.
- Also in the second half of the fiscal year, the Board of Supervisors filled the vacant County Counsel position with Jean Jordan, and the vacant Chief Probation Officer position with Donna Garcia.
- The Board held a series of joint meetings with the Sutter County Planning Commission to discuss proposed changes to the County's Land Use Ordinance to bring it into compliance with the new General Plan. Discussion areas included truck parking, signage in the rural area, small businesses, and the Highway 99 corridor between Yuba

# Board of Supervisors (1-101)

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City and Live Oak which is to be a focus of potential future industrial development.

- Throughout the year, the Board continued to renew its official declaration the County is in a state of local emergency as a result of the third year of drought. The Board asked residents and businesses to voluntarily cut water use by 20 percent. The statewide drought is in its fourth year and threatens to continue. This spring, Governor Brown ordered mandatory water restrictions, and new statewide groundwater monitoring regulations are being mandated. The Board heard a report about the new requirements during a study session in March.
- In April, for National County Government Month, the Board of Supervisors created and hosted a unique high school speech contest. The *Public Business from the Floor Speech Contest* required participants to speak for no longer than three minutes to the Board of Supervisors about topics of interest

to Sutter County. Twelve students from five high schools participated. Board members took up a collection amongst themselves to augment contributions from the Active 20-30 Clubs of Marysville-Yuba City and Feather River Valley, and \$800 was raised for prizes to the top speakers.

## Recommended Budget

This budget is recommended at \$327,452, which is an increase of \$1,444 (0.4%) compared to FY 2014-15.

## Use of Fund Balance

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

**Clerk-Recorder  
Clerk of the Board (1-105)**

*Donna M. Johnston, Clerk-Recorder*

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: CLERK OF THE BOARD	FUND: GENERAL			0001 1-105	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	174,970	102,472	171,751	141,625	17.5-	
SERVICES AND SUPPLIES	3,660	4,980	7,800	7,800	.0	
OTHER CHARGES	4,898	2,642	4,748	6,204	30.7	
* GROSS BUDGET	183,528	110,094	184,299	155,629	15.6-	
INTRAFUND TRANSFERS	1,238	1,046	1,921	1,745	9.2-	
* NET BUDGET	184,766	111,140	186,220	157,374	15.5-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	5	110	50	50	.0	
GOVERNMENTAL REVENUES	700	950	750	750	.0	
TOTAL OTHER REVENUES	705	1,060	800	800	.0	
* UNREIMBURSED COSTS	184,061	110,080	185,420	156,574	15.6-	
ALLOCATED POSITIONS	2.13	1.63	1.63	1.68	3.1	

**Purpose**

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is charged with the responsibility of safekeeping all books, papers, and records which are deposited with this office, in accordance with State law. This office attends all meetings, and maintains all minutes and records of the Board of Supervisors, the Assessment Appeals Board, and other Board functions.

**Major Budget Changes**

**Salaries & Benefits**

- (\$30,126) Decrease in Salaries and Benefits due primarily to reduction of one full-time Board Clerk position to a half-time position

**Program Discussion**

The Clerk of the Board budget includes funding for 1.5 FTE Deputy Board Clerks, 0.03 FTE Accountant, and 0.15 FTE share of the County Clerk-Recorder’s time for oversight of the office. Regular public Board meetings are held most alternating Tuesdays at 6:00 p.m.

For FY 2015-16, the Clerk of the Board staff will continue to focus on serving the citizens of Sutter County. The Department is currently exploring options for implementing an automated Agenda Creation and Indexing system that will allow digital preparation of the agenda and indexing of meetings. Currently, the Department utilizes several older programs to prepare and index the Board of Supervisors meetings and minutes, none of which are interrelated. An integrated system would be more efficient and allow the public and County departments the ability to search

# Clerk-Recorder Clerk of the Board (1-105)

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*Donna M. Johnston, Clerk-Recorder*

Board meeting detail. If not implemented before FY 2015-16, the Department may return to the Board of Supervisors with a request related to this system.

## Recommended Budget

This budget is recommended at \$157,374, which is a decrease of \$28,846 (15.5%) compared to FY 2014-15. The General Fund provides 58.6% of the financing for the Clerk-Recorder's Department and is decreased in the Clerk of the Board budget unit by \$28,846 (15.6%) compared to FY 2014-15.

The Recommended Budget includes a recommendation to allocate an additional 0.05 FTE, totaling 0.15 FTE, of the County Clerk-Recorder's position allocation to this budget unit. The County Clerk-Recorder's position allocation is similarly reduced by 0.05 FTE in the Recorder budget unit (2-706).

In FY 2014-15, the Recommended Budget included a Board Clerk position allocation of 2.0 FTE, however, one position was subsequently filled at a half-time (0.5 FTE). The FY 2014-15 position allocation schedule reflects the half-time allocation. The FY 2015-16 Recommended Budget formalizes this change, recommending 1.5 FTE Board Clerk positions to be allocated and funded.

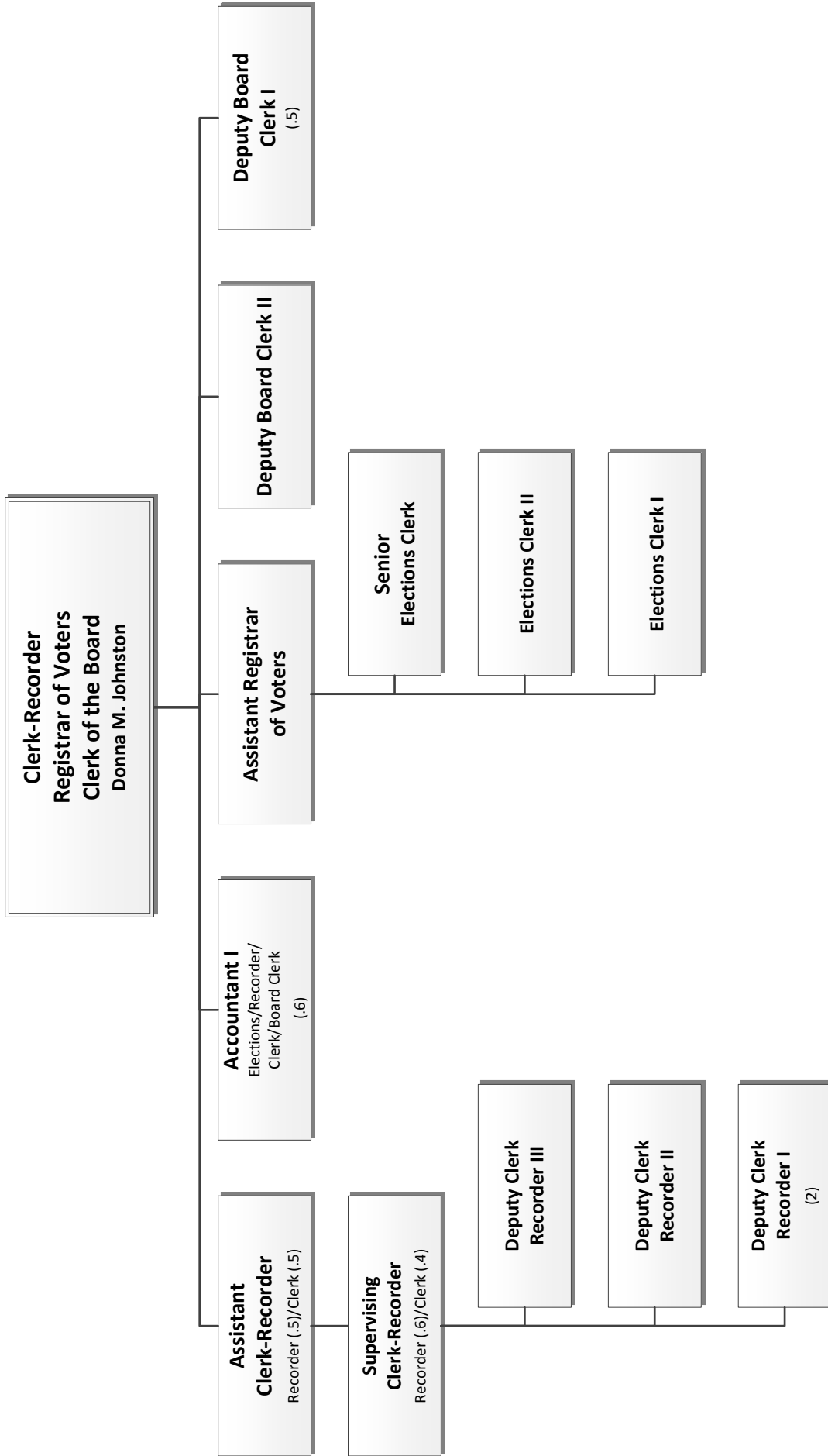
## Use of Fund Balance

This budget unit is within the General Fund, and does not include the use of any specific fund balance.



# County Clerk-Recorder/Registrar of Voters/Clerk of the Board FY 2015-2016

*Recommended*



EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: ELECTIONS	FUND: GENERAL			0001 1-502	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	419,331	340,892	433,671	442,545	2.0	
SERVICES AND SUPPLIES	202,225	190,421	310,150	307,125	1.0-	
OTHER CHARGES	39,053	23,856	29,304	50,001	70.6	
* GROSS BUDGET	660,609	555,169	773,125	799,671	3.4	
INTRAFUND TRANSFERS	6,564	8,346	6,465	6,690	3.5	
* NET BUDGET	667,173	563,515	779,590	806,361	3.4	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	29,018	44,490	76,600	47,500	38.0-	
GOVERNMENTAL REVENUES	325	26,500	7,200	22,200	208.3	
TOTAL OTHER REVENUES	29,343	70,990	83,800	69,700	16.8-	
* UNREIMBURSED COSTS	637,830	492,525	695,790	736,661	5.9	
ALLOCATED POSITIONS	4.83	4.83	4.83	4.83	.0	

## Purpose

This budget unit is administered by the County Clerk-Recorder and funds all local elections for the Federal and State governments, as well as all County, City, school and Special District elections in Sutter County. This includes all aspects of registration, precincts and reporting, as well as voter registration maintenance.

- \$15,000 Increase in State Grant revenue to be utilized for election-related internet accessibility enhancements

## Program Discussion

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

There is one election anticipated for this year, which is the June 2016 Presidential Primary Election.

Goals for FY 2015-16 in addition to the primary goal of conducting the election,

## Major Budget Changes

### Revenues

- (\$55,000) Decrease in Election Services revenue due to few reimbursable expenses in primary elections
- \$20,000 Increase in Candidate Filing Fee revenue for candidates in primary election

include increasing voter registration, and increasing online voter services.

### **Recommended Budget**

This budget is recommended at \$806,361, which is an increase of \$26,771 (3.4%) compared to FY 2014-15. The General Fund provides 58.6% of the financing for the Clerk-Recorder's Department and is increased in the Elections budget unit by \$40,871 (5.9%) compared to FY 2014-15.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections (UDEL). This budget does not include funding for these elections. In the event such an election is called, a budget amendment requiring Board action would be required and the County would be reimbursed by the entity requesting the election.

### **Use of Fund Balance**

This budget unit is within the General Fund, and does not include the use of any specific fund balance.

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: RECORDER	FUND: GENERAL			0001 2-706	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	348,206	273,005	362,376	324,729	10.4-	
SERVICES AND SUPPLIES	49,886	44,001	128,616	185,640	44.3	
OTHER CHARGES	26,879	11,603	24,578	31,650	28.8	
* GROSS BUDGET	424,971	328,609	515,570	542,019	5.1	
INTRAFUND TRANSFERS	12,187	8,886	14,699	14,068	4.3-	
* NET BUDGET	437,158	337,495	530,269	556,087	4.9	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	406,621	273,048	501,300	528,210	5.4	
GOVERNMENTAL REVENUES	550	0	0	0	.0	
TOTAL OTHER REVENUES	407,171	273,048	501,300	528,210	5.4	
* UNREIMBURSED COSTS	29,987	64,447	28,969	27,877	3.8-	
ALLOCATED POSITIONS	5.13	5.13	5.13	4.48	12.7-	

## Purpose

The County Recorder is responsible for recording and filing documents which verify ownership, liens, or encumbrances, of all land in Sutter County. The Recorder's duties also 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 for the County of Sutter.

## Major Budget Changes

### Salaries & Benefits

- (\$37,647) Decrease in Salaries and Benefits due primarily to the reallocation of staff between Clerk-Recorder budget units

### Services & Supplies

- \$125,000 Professional and Specialized Services contracts for conversion of images to digital format, offset by transfer-in from Special Revenue Funds

### Revenues

- \$188,800 Interfund Transfer-In from Special Revenue Funds to offset cost to convert images to digital format and related projects within the Recorder's office

## Program Discussion

The Recorder Budget Unit funds the Recorder operations, which are primarily funded by document recording fees. Document recording fees are regulated by Government Code and a specified portion of

# Clerk-Recorder County Recorder (2-706)

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*Donna M. Johnston, Clerk-Recorder*

these fees are set aside into special revenue funds for specific recorder projects. These special revenue funds and their purposes are: 1) the Micrographic Fund (0-237), which funds the cost of converting the document storage system to micrographics; 2) the Clerk/Recorder Upgrade Fund (0-232), which funds the support, maintenance, improvement and provision of the Recorder operation for modernized creation, retention, and retrieval of information in the County's recorded document system; 3) the Vital Statistics Fund (0-288), which funds the modernization of vital records operations; and 4) the Social Security Truncation Fund (0-280), which funds the redaction of social security numbers on recorded documents.

## Recommended Budget

This budget is recommended at \$556,087, which is an increase of \$25,818 (4.9%) compared to FY 2014-15. The General Fund provides 58.6% of the financing for the Clerk-Recorder's Department and is decreased in the Recorder budget unit by \$1,092 (3.8%) compared to FY 2014-15.

The recommended budget maintains one frozen and unfunded Deputy Clerk-Recorder position, which was defunded in FY 2011-12. The County Clerk-Recorder position allocation is recommended to be reduced in this budget unit by 0.05 FTE, totaling 0.20 FTE, and reallocated to the Clerk of the Board budget unit (1-105). The Supervising Deputy Clerk-Recorder position allocation is recommended to be reduced by

0.10 FTE, totaling 0.60 FTE, and reallocated to the County Clerk budget unit (2-710). The Deputy Clerk Recorder III position allocation is recommended to be reduced by 0.50 FTE, totaling 3.0 FTE, and reallocated to the County Clerk budget unit (2-710).

It is recommended that a special revenue fund to be used for funding electronic recording of documents be established. The E-Recording Fund (0-230), per Government Code §27397, authorizes the Recorder to collect \$1.00 per recorded document for the implementation of an Electronic Recording Delivery System. Participation in the program will enable the County to improve and modernize its systems of recording and handling Real Property instruments by permitting the electronic delivery, recording, and return of specified instruments. The fee collected will cover the cost of the County system and maintenance.

The Board of Supervisor's authorized this fee as part of the County-wide Fee Update conducted in March 2015. The appropriate budget schedules for Fund 0-230 have been included in the Recommended Budget. For FY 2015-16, the recommended budget for Fund 0-230 is \$16,800, which is to be placed into fund balance until such time the funds can be used to fund an Electronic Recording Delivery System.

## Use of Fund Balance

This budget unit is within the General Fund, and does not include the use of any specific fund balance.

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: COUNTY CLERK	FUND: GENERAL			0001 2-710	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	193,898	169,447	192,650	231,671	20.3	
SERVICES AND SUPPLIES	9,983	7,364	11,265	11,350	.8	
OTHER CHARGES	5,600	2,293	5,738	6,806	18.6	
* GROSS BUDGET	209,481	179,104	209,653	249,827	19.2	
INTRAFUND TRANSFERS	4,321	2,974	3,493	3,634	4.0	
* NET BUDGET	213,802	182,078	213,146	253,461	18.9	
OTHER REVENUES						
USER PAY REVENUES	127,474	117,893	111,200	136,250	22.5	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	127,474	117,893	111,200	136,250	22.5	
* UNREIMBURSED COSTS	86,328	64,185	101,946	117,211	15.0	
ALLOCATED POSITIONS	2.51	2.51	2.53	3.11	22.9	

## Purpose

The County Clerk is responsible for issuing marriage licenses, processing passport applications, filing fictitious business name statements, registering notaries, process servers and professional photocopiers, performing wedding ceremonies, and other related work.

## Program Discussion

The County Clerk budget unit funds the County Clerk operations, which include the acceptance of passport applications, Fictitious Business Name Statements, as well as marriage licenses and ceremonies. Vital records such as birth certificates are also available for purchase.

## Major Budget Changes

### Salaries & Benefits

- \$39,021 Increase in Salaries and Benefits due to the reallocation of positions from other Clerk-Recorder budget units

As citizen demand for Clerk services has increased, the salary and expense allocation between the Clerk and Recorder budget units has been changed for FY 2015-16.

The Clerk's office prides itself on accuracy and continues to have no fraudulent passport applications as determined by the US Department of State.

### Revenues

- \$25,000 Increase in Other Charges Current Services revenue based on recent experience

## Recommended Budget

This budget is recommended at \$253,461, which is an increase of \$40,315 (18.9%)

## Clerk-Recorder County Clerk (2-710)

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*Donna M. Johnston, Clerk-Recorder*

compared to FY 2014-15. The General Fund provides 58.6% of the financing for the Clerk-Recorder's Department and is increased in the County Clerk budget unit by \$15,265 (15.0%) compared to FY 2014-15.

The Supervising Deputy Clerk-Recorder position allocation is recommended to be increased in this budget unit by 0.10 FTE, totaling 0.40 FTE, and reduced in the Recorder budget unit (2-706). The Deputy

Clerk Recorder III position allocation is recommended to be increased by 0.50 FTE, totaling 2.0 FTE, and reduced in the Recorder budget unit (2-706).

### **Use of Fund Balance**

This budget unit is within the General Fund, and does not include the use of any specific fund balance.

# Clerk-Recorder Domestic Violence (2-711)

Donna M. Johnston, Clerk-Recorder

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: DOMESTIC VIOLENCE CENTERS		FUND: GENERAL		0001 2-711	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
OTHER CHARGES	22,756	15,486	20,000	20,240	1.2	
* GROSS BUDGET	22,756	15,486	20,000	20,240	1.2	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	22,756	15,486	20,000	20,240	1.2	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	22,756	15,486	20,000	22,000	10.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	22,756	15,486	20,000	22,000	10.0	
* UNREIMBURSED COSTS	0	0	0	1,760-	***	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The purpose of this budget is to collect funds from fees generated by the issuance of marriage licenses and to distribute those funds to domestic violence programs, pursuant to Government Code §26840 and Welfare and Institutions Code §18305. Either the County may forward these additional fees to the State for distribution to domestic violence centers, or it may distribute the funds to a local domestic violence center.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

It is recommended that the Board of Supervisors continue to distribute the collected funds locally to Casa de Esperanza for local domestic violence programs. Casa

de Esperanza provides a safe house for victims, as well as counseling services for victims of domestic violence.

## Recommended Budget

This budget is recommended at \$20,240, which is an increase of \$240 (1.2%) compared to FY 2014-15. The General Fund does not provide any financing for this budget unit.

An 8% Administration fee, allowed per Welfare and Institutions Code Section 18305, will be collected to cover the County cost to administer this program. This fee revenue is shown as a negative unreimbursed cost in this budget unit.

## Use of Fund Balance

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



EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: COUNTY ADMINISTRATOR	FUND: GENERAL			0001 1-102	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	863,581	783,752	977,299	1,000,325	2.4	
SERVICES AND SUPPLIES	27,180	19,357	58,706	61,266	4.4	
OTHER CHARGES	30,794	12,615	57,756	34,615	40.1-	
* GROSS BUDGET	921,555	815,724	1,093,761	1,096,206	.2	
INTRAFUND TRANSFERS	1,594	1,242	1,654	1,735	4.9	
* NET BUDGET	923,149	816,966	1,095,415	1,097,941	.2	
OTHER REVENUES						
USER PAY REVENUES	390	3	3,500	4,000	14.3	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	390	3	3,500	4,000	14.3	
* UNREIMBURSED COSTS	922,759	816,963	1,091,915	1,093,941	.2	
ALLOCATED POSITIONS	6.80	6.70	6.70	6.70	.0	

### Purpose

The County Administrative Officer (CAO) is appointed by the Board of Supervisors to manage the day-to-day operations of the County and to provide staff support to the Board of Supervisors. The duties of the CAO and his staff include attending all Board meetings; providing policy recommendations for matters being considered by the Board; preparing and submitting the annual recommended County budget to the Board of Supervisors; and monitoring the fiscal condition of all County departments. Additionally, the CAO assists the Board in administering policy, including managing County operations to ensure overall effectiveness. This department is also responsible for representing the Board of Supervisors to other jurisdictions such as the Cities of Yuba City and Live Oak, neighboring counties, and the State of California. In addition, the CAO acts as Executive Officer to the Local Agency Formation Commission (LAFCO).

### Major Budget Changes

There are no major budget changes for FY 2015-16.

### Program Discussion

The County Administrative Office is the administrative arm of the Board of Supervisors. The CAO provides leadership and guidance in the implementation of the policies of the Board of Supervisors. The CAO analyzes issues and makes recommendations to the Board regarding the administration and operation of County departments and programs. The CAO and his staff coordinate and oversee the County budget and monitor the use of financial and human resources. The Public Information Officer, housed within the CAO's office, provides public communications, media relations, and related support to all departments, and specialized public

information assistance regarding emergency events.

The CAO's office oversees the SB 90 state mandate reimbursement contract, and approves interdepartmental rates charged to departments by the Information Technology and Fleet Services internal service funds.

The CAO's office also prepares and administers the budgets for Non-Departmental Expenses (1-103), General Revenues (1-209), Contingency (9-900), Subsidy Requests (7-202), three Court-related budgets (2-109, 2-110, and 2-112), the Board of Supervisors (1-101), Economic Development Block Grant funds, the nine County Share budgets representing the County General Fund contributions to other funds, and other special revenue funds not specifically under the purview of another department.

Major projects in FY 2014-15 included:

- In conjunction with the Board of Supervisors and the Economic Development corporation, developed the *SutterForward!* campaign.
- Coordinated with the Counties of Yuba and Colusa to implement the new Tri-County Regional Juvenile Rehabilitation Facility, to replace the existing aging Bi-County Juvenile Hall. The new Joint Powers Agreement was negotiated and approved in FY 2013-14, allowing design and eventual construction to move forward.
- Worked jointly with the Counties of Yuba and Colusa to apply for and secure SB81 Round 2 funding for the proposed new Tri-County Juvenile Hall facility.

- For the fifth year in a row, guided the County through a challenging budget development process, while balancing the competing priorities of preserving public services, minimizing employee lay-offs, and minimizing reductions in reserves.
- It is anticipated that Chevron Energy Solutions Project (Opterra) will be fully implemented in the coming months, with the expectation that the County will save over \$18 million dollars over the life of this "green" project.
- The County is in the process of successfully transitioning to the San Joaquin Valley Insurance Authority Joint Powers Authority for the administration/provision health, dental, and vision insurance, saving the County well over \$1 million over prior year costs, and avoiding anticipated cost increases in FY 2015-16.
- Coordinated with Socrata to develop Open Budget website which is the County's next step towards transparency and greater public engagement.
- Established an online job announcement and application process with CalOpps.org to enhance the County's ability to advertise for job recruitments and allow for online applications.

The County Administrative Office goals for FY 2015-16 include:

- To continue collaboration with the EDC and our federal lobbyist to develop a strategic plan to move *Sutter Forward!*

- To continue collaboration with the Counties of Yuba and Colusa toward the design and construction of the Tri-County Regional Juvenile Rehabilitation Facility.
- To coordinate with the Information Technology Department on the implementation of the new budgeting module provided through the countywide SunGard project, and develop appropriate training for County staff that use the budget system. The implementation of a new countywide budgeting system will be a primary focus for County Administrative Office staff in FY 2015-16.

## Recommended Budget

The budget is recommended at \$1,097,941. The General Fund provides 99.6% of the financing for this budget unit, and is increased by \$2,026 (0.2%) compared to FY 2014-15. A portion of the costs for this budget unit are recouped from the Local Agency Formation Commission for staff support, and through the annual A-87 Cost Plan.

The County Administrative Office assumed oversight responsibility for the Human Resources and Emergency Services functions of the County in FY 2014-15. As is discussed in the Human Resources budget, it had been anticipated that a lower-level Human Resources manager position would be added back to the budget once County revenues increased sufficiently. However, due to continued budget constraints and other needs within the County, it is recommended that no position be added back to this budget unit in this fiscal year. Therefore, it is recommended that the Human Resources function of the

County remain assigned to the County Administrative Office for FY 2015-16 with no additional staff within the Human Resources Department to augment the related functions. The County Administrative Office will also continue to oversee the Emergency Services budget unit in FY 2015-16, including oversight of the inter-related functions of Risk Management and Emergency Services. The Recommended Budget and Organization Chart reflect these assignments.

The budget continues to maintain the regular Senior Analyst position as vacant and unfunded. This position was first left vacant and unfunded in FY 2010-11.

The recommended budget includes a re-budget of \$30,000 for assistance with the implementation of the Budget module, which has been deferred for over four years pending completion of the Personnel and Payroll modules. It is anticipated that a budget module will be addressed in FY 2015-16, with primary funding provided through the County Administrative Office.

There are no other significant changes recommended for the County Administrative Office budget.

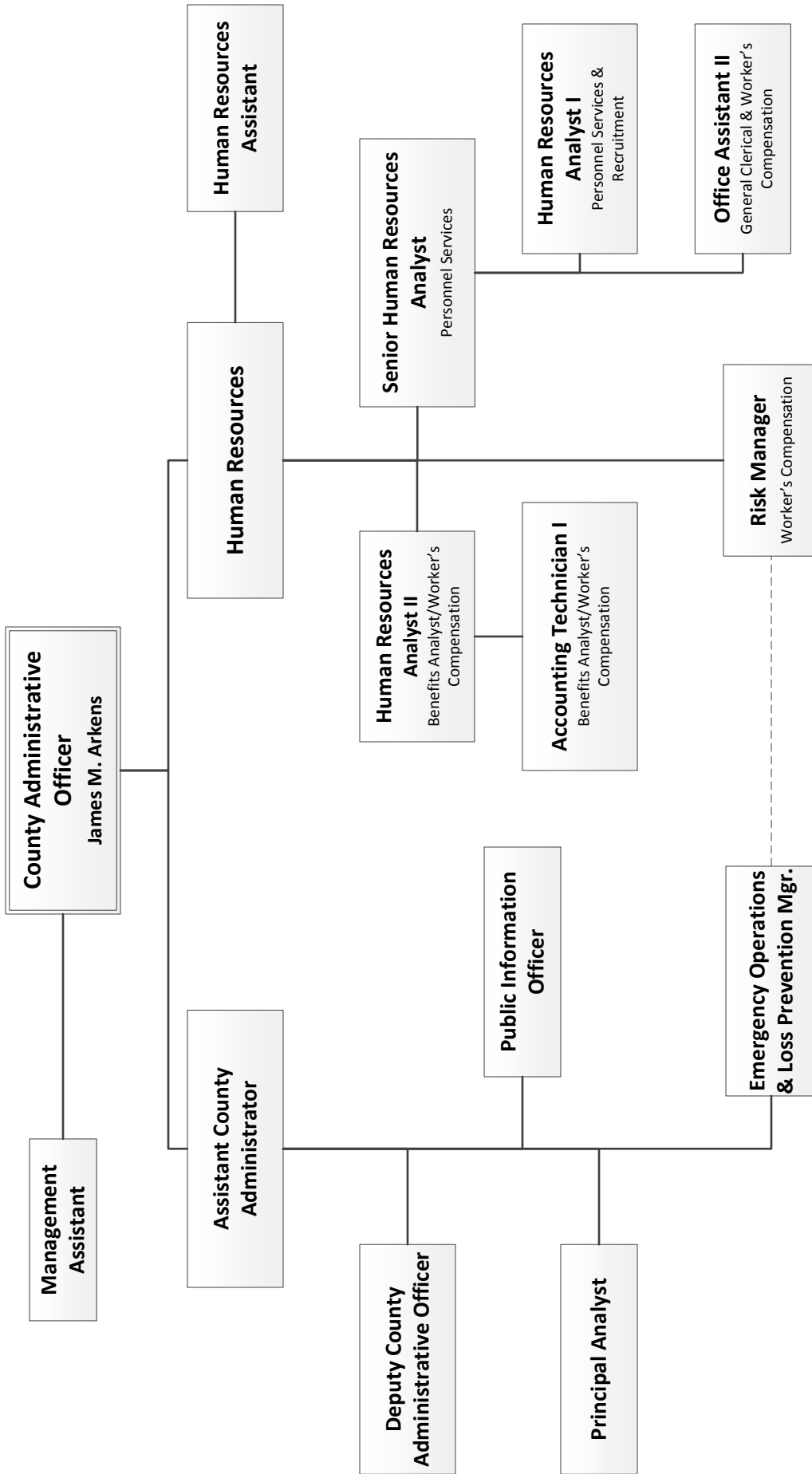
## Use of Fund Balance

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

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# County Administrative Office FY 2015-2016

*Recommended*



# County Administrative Office

## Non-Departmental Expenses (1-103)

James M. Arkens

County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: NON-DEPARTMENTAL EXPENSES		FUND: GENERAL		0001 1-103	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	242,308	218,766	452,000	457,650	1.3	
OTHER CHARGES	745,512	63,841	182,050	108,052	40.6-	
* GROSS BUDGET	987,820	282,607	634,050	565,702	10.8-	
INTRAFUND TRANSFERS	5,000-	4,400-	5,000-	5,000-	.0	
* NET BUDGET	982,820	278,207	629,050	560,702	10.9-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	114,058	126,826	11.2	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	982,820	278,207	743,108	687,528	7.5-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	30,548	0	39,861	39,861	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	1	0	0	0	.0	
TOTAL OTHER REVENUES	30,549	0	39,861	39,861	.0	
* UNREIMBURSED COSTS	952,271	278,207	703,247	647,667	7.9-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

### Purpose

The Non-Departmental Expenses (NDE) budget unit finances certain general service costs of County government, which are not readily allocated to any specific department. Typical costs include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

### Major Budget Changes

#### Other Charges

- (\$104,050) Decrease reflecting a one-time Interfund Transfer of General Fund monies in FY 2014-15 to relieve a negative fund balance in the County Airport fund

- \$8,493 Interfund contribution to the County Airport fund for 40 hours of County staff costs not reimbursed by SBRAA, as agreed upon in the contract

### Program Discussion

As indicated above, this budget unit finances certain general service costs of County government, which are not readily allocated to any specific department. Typical costs financed by this budget unit include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

This budget unit includes \$7,500 for an annual employee appreciation event. Funding for the event was reinstated in FY 2013-14. It is

# County Administrative Office

## Non-Departmental Expenses (1-103)

James M. Arkens

County Administrative Officer

anticipated that the event will be produced at minimal expense.

This budget unit also includes \$11,841 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.

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

### Recommended Budget

This budget is recommended at \$687,528. The General Fund provides approximately 94.2% of the financing for this budget unit and is decreased \$55,580 (7.9%) compared to FY 2014-15.

Audit Fees are recommended at \$85,000 for annual Independent Audit costs. This will be the second year of a three-year contract.

The Professional and Special Service – Legal line item is recommended at \$110,000. The recommended budget includes \$100,000 for one-time outside legal services related to anticipated, pending, and/or existing litigation against the County. Funding will only be used if pending or existing litigation requires the use of outside services. It is recommended that this one-time cost be offset with one-time monies through a cancellation of Obligated Fund Balance in the General Revenues budget unit (1-209). As in prior years, \$10,000 is recommended to cover residual legal issues related to the Golden State Water Company litigation.

The Professional and Specialized Services account is recommended at \$140,000, and includes \$10,000 for the Management Training program along with other general contract services currently in place or which may be required during the year.

The Contribution to Other Agencies account continues to reflect the County's contribution to the Area 4 Agency on Aging (pursuant to a current Joint Powers Agreement).

The Contribution to Other Agencies account also reflects the \$52,000 annual contribution to the Yuba Sutter Economic Development Corporation, which was moved to the NDE budget unit from the Subsidy Request budget unit (7-202) in FY 2013-14.

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 each year.

### Use of Fund Balance

Increases in Obligated Fund Balance are recommended at \$126,826:

- \$19,408 is recommended to transfer actual net revenues from FY 2013-14 Transient Occupancy Tax (TOT) payments to the Committed Fund Balance for Transient Occupancy Tax account (#37339). This revenue has declined significantly in recent years.
- \$5,000 is recommended to be placed in the Committed Fund Balance for Farm Advisor/Ag Building account (#37309). This designation will be used to offset costs for any future improvement to or

# County Administrative Office

## Non-Departmental Expenses (1-103)

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*James M. Arkens*

*County Administrative Officer*

- replacement of the joint Agricultural Commissioner/Farm Advisor facility.
- \$25,000 is recommended to continue to fund the Telephone System Equipment Replacement reserve account (#37316) over time. These funds are cancelled and used when General Fund departments require major phone system repair, replacement, or improvement.
  - \$77,418 is recommended to be placed in the Committed Fund Balance - OPEB account (#31227) as a reserve to reflect the annual amortized cost for OPEB costs. This funding mechanism was established in FY 2012-13.



**County Administrative Office  
Personnel Transition Costs (1-104)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: PERSONNEL TRANSITION COSTS		FUND: GENERAL		0001 1-104	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	0	0	94,779	0	100.0-	
* GROSS BUDGET	0	0	94,779	0	100.0-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	0	0	94,779	0	100.0-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	94,779	0	100.0-	
TOTAL OTHER REVENUES	0	0	94,779	0	100.0-	
* UNREIMBURSED COSTS	0	0	0	0	.0	
ALLOCATED POSITIONS	.00	.00	4.00	.00	100.0-	

**Purpose**

The Personnel Transition Costs budget unit was created in FY 2011-12. This budget unit represents the County’s total anticipated Unemployment Insurance liabilities associated with the recommended elimination of filled positions. This budget unit would also include one month of funding and the position allocation for filled positions recommended to be eliminated in the budget year. All costs associated with this budget unit would be funded with a Cancellation of Obligated Fund Balance from the Committed Fund Balance Designated for Capital Projects account (#31265).

**Major Budget Changes**

There are no recommended eliminations of filled positions for FY 2015-16.

**Recommended Budget**

There are no recommended costs in this budget unit for FY 2015-16, as no filled positions are recommended for elimination.

**County Administrative Office  
General Revenues (1-209)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY					
DEPT HEAD: JAMES M. ARKENS	UNIT: GENERAL REVENUES		FUND: GENERAL		0001 1-209
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
OTHER CHARGES	75,000	0	0	0	.0
* GROSS BUDGET	75,000	0	0	0	.0
INTRAFUND TRANSFERS	365,973-	243,657-	320,642-	659,991-	105.8
* NET BUDGET	290,973-	243,657-	320,642-	659,991-	105.8
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	3,734,034	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	290,973-	243,657-	3,413,392	659,991-	119.3-
<b>OTHER REVENUES</b>					
GENERAL REVENUES	33,725,631	20,601,732	32,465,847	35,875,475	10.5
CANCELLATION OF OBLIGATED F/B	0	0	1,474,044	747,585	49.3-
AVAILABLE FUND BALANCE 7/1	6,915,215	7,605,414	7,257,841	3,100,006	57.3-
TOTAL OTHER REVENUES	40,640,846	28,207,146	41,197,732	39,723,066	3.6-

**Purpose**

The General Revenues budget unit accounts for the general revenues of the County's General Fund. General revenues include property taxes; the undesignated fund balance; fines, sales and use taxes; various revenues from the State; miscellaneous taxes and other revenues which are not accounted for in other budget units. In the Recommended Budget, the estimated undesignated fund balance expected to be available is included in the General Revenues budget. These general revenues finance the "Unreimbursed Cost" of all other budget units within the General Fund. This budget is prepared by the County Administrator's Office.

- \$20,000 Budgeted increase in supplemental property tax
- \$55,000 Budgeted increase in current unsecured property tax
- \$31,000 Budgeted increase in prior year unsecured property tax
- \$350,000 Budgeted increase in property tax in-lieu vehicle license fee
- (\$50,000) Budgeted decrease in Property Tax Special Assessment revenue
- \$25,000 Budgeted increase in Penalty & Cost fees on Delinquent Taxes
- \$100,000 Budgeted increase in in-lieu local sales and use taxes
- \$100,000 Budgeted increase in franchise fee revenue

**Major Budget Changes**

**Revenues**

- \$545,000 Budgeted increase in property tax

# County Administrative Office General Revenues (1-209)

James M. Arkens

County Administrative Officer

- (\$50,000) Budgeted decrease in interest revenue
- \$495,211 Increase in (A-87) Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies

## Program Discussion/ Recommended Budget

The estimate for the General Revenue category (including Intrafund revenue) is \$36,535,466, which is an increase of \$3,748,977 (11.4%) compared to the FY 2014-15 Adopted Budget.

The increase is primarily due to increases in two primary sources of General Fund revenue: (1) an increase in the amount of (A-87) Cost Plan Overhead reimbursement revenue that the General Fund receives from non-General Fund departments (also referred to as subvented funds) and agencies; and (2) an increase in estimated Property Tax related revenues.

The County's three major General Revenues have traditionally been property tax, sales tax, and motor vehicle in-lieu payments from the State. However, significant changes occurred in FY 2004-05 regarding how two of these major revenue streams, sales tax and motor vehicle in-lieu (MVIL) payments, are received from the State.

The voter approved Proposition 57 (The Economic Recovery Bond Act, 2004), implemented a set of transactions, also known as the "Triple Flip," whereby a share of revenues that had previously appeared under the Sales and Use Taxes account are now shown in the related In-Lieu Local Sales and

Use Tax account. The amount that each county receives for In-Lieu Local Sales and Use Tax is provided each year by the State Controller's Office. This "temporary" shift of revenues by the State was to last until all revenue bonds issued by the State, pursuant to Proposition 57, were paid off. FY 2014-15 should mark the end of the Triple Flip. It is anticipated that the bonds will be paid off in July 2015 and, according to law, the full 1 percent Bradley-Burns local rate will return on January 1, 2016. Transitioning to the full 1 percent rate and payment schedule will continue, with payments on "true-up" amounts expected through 2016.

California counties are also anticipating the receipt of payment from the State on pre-2004 mandate reimbursements. The Governor committed to reimbursing counties for a portion of these pre-2004 mandate costs in FY 2014-15; Sutter County received \$102,597 toward repayment of General Fund costs already incurred in prior years, plus \$154,202 that reimbursed the Mental Health fund. The Governor's Budget for FY 2015-16 discusses repayment of the balance due to counties; however, this amount is technically included in the current year (FY 2014-15) budget due to trigger language that promised repayment should State revenues exceed projections, which they have. Payments are anticipated to go out in two installments -- one in June and one in August. While the Governor has included "intent language" in an attempt to guide how counties purpose these reimbursements, it should be kept in mind that it is unconstitutional to require that these mandate reimbursements be spent in any particular manner (Article XIII B, Section 6 of the State's Constitution). These monies are due to counties as a reimbursement for services already provided and paid for. In Sutter County, these funds are typically

# County Administrative Office

## General Revenues (1-209)

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*James M. Arkens*

*County Administrative Officer*

returned to the General Fund to repay that fund for monies already contributed to those departments providing the mandated services. Mental Health reimbursement funds are returned to the Mental Health fund.

Prior to 2004, a primary source of revenue for California counties was the motor vehicle in-lieu. Due to the voter approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle in-lieu revenues and have “swapped” that revenue for property tax. 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 MVIL. 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.

For FY 2015-16, property tax revenues (including secured, unsecured, and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$22.6 million. This represents a combined increase of \$1,001,000, or 4.6%, from the FY 2014-15 Adopted Budget. Estimates for property tax and related revenues have been developed based on an evaluation of estimates and projections received from the Auditor-Controller’s Office and developed by the County Administrative Office. While it

appears that revenues are increasing, estimates for improvements in property tax revenues remain comparatively conservative. The County Administrative Officer and the Assessor estimate that secured property tax revenue will increase by 2% over FY 2014-15 actual receipts based on recent market activity. The Auditor-Controller’s Office has provided the County Administrative Office with estimates indicating that current supplemental property tax revenue, current unsecured property tax revenue, and other related revenues will increase for FY 2015-16. However, the recommended revenue amounts represent a slight reduction from those estimates based on recent and historic activity and in order to maintain the conservative nature of the County’s budgeting approach.

The budget for sales and use tax revenue, including in-lieu revenue, is recommended at \$3.2 million. Sales tax based revenues declined substantially in FY 2008-09 and FY 2009-10; however, the decline in sales tax revenues appears to have leveled off starting with FY 2011-12. The County Administrative Office is projecting that revenue from Sales and Use Tax currently shows no sign of increasing in Sutter County, and is budgeted to remain the same for FY 2015-16. Revenue for In-Lieu Local Sales and Use Tax is budgeted at \$100,000 higher than what was included in the FY 2014-15 Adopted Budget.

The County receives Franchise Fee revenue from three sources: PG&E, Recology Yuba-Sutter, 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. However, overall, Franchise Fee revenue from PG&E has gradually declined over the past three years. Total franchise fee revenue is budgeted at \$1.3 million, an

# County Administrative Office

## General Revenues (1-209)

*James M. Arkens*

*County Administrative Officer*

increase of \$100,000 as compared to FY 2014-15.

Revenue from Interest earned on monies held by the General Fund in the pooled treasury has decreased substantially over the past five years. This decrease is primarily due to the combination of a decrease in the general fund balances held in the pooled treasury and a general decrease in the overall pooled treasury interest rate. Revenue from Interest is budgeted at \$50,000 less than the FY 2014-15 Adopted Budget.

The estimated available Fund Balance from FY 2014-15 is \$3.1 million. This represents carry-forward monies generated from on-going County operations which can be, and need to be, used to fund on-going County expenditures. This represents a reduction of approximately \$400,000 from the amount that was budgeted to be available in the FY 2014-15 Recommended Budget.

It should be noted that the actual estimated available Fund Balance will not be known until the financial books of the County are closed by the Auditor-Controller, typically in October of each year, 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 the Increases in Obligated Fund Balance account, to be placed in Obligated Fund Balance Designated for Capital Projects in the final Adopted Budget.

## Use of Fund Balance

The Board of Supervisors established the Designation for Williamson Act Subvention in

2004 as a means of accumulating and saving these State subvention revenues for the purpose of using the funds to offset any future decline or elimination of the subvention in the State budget. The subvention was effectively eliminated by the State in 2009. The County is no longer entering into new contracts or renewing existing contracts. Due to the structure of Williamson Act contracts, it will take 10 years from the time the County ceased renewing contracts for the existing contracts to terminate. Therefore, it is recommended that \$51,150 of the Committed Fund Balance for Williamson Act Subvention account (#31217), be cancelled in FY 2015-16 to offset the loss of that revenue source.

It is recommended that \$228,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be liquidated to cover the cost of four (4) replacement vehicles for the Sheriff's Department. These vehicles have historically been purchased from current year revenues. In recent years, due to budget constraints, the Sheriff had also purchased a portion of the limited number of replacement vehicles using Special Revenue Fund monies.

It is recommended that \$100,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be liquidated to cover potential General Fund costs associated with anticipated, pending, or existing litigation. This expenditure is included in the Non-Departmental Expenses budget unit (1-103); funds are available for use only for the specified purposes.

It is recommended that \$45,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects account (#31265) be liquidated to cover potential

# County Administrative Office General Revenues (1-209)

*James M. Arkens*

*County Administrative Officer*

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General Fund costs associated with one-time expenses for development and water management related contracts. This expenditure is included in the Development Services Planning and Building budget unit (2-724); funds are available for use only for the specified purposes.

It is recommended that \$139,500 of Committed Fund Balance Designated for Capital Projects account (#31265) be liquidated in FY 2015-16 to fund the cost of General Fund projects in the Plant Acquisition budget unit (1-801).

It is recommended that \$100,935 held in the General Fund's Committed Fund Balance Designated for Future Pension Cost Increases be cancelled to offset the increase in required contributions to CalPERS for FY 2015-16. This fund was established by the Board of Supervisors in FY 2012-13 for the purpose of reducing the impact to the General Fund that would result from anticipated PERS Retirement plan cost increases resulting from recent actions by the CalPERS Board of Directors. The current balance of this account is \$373,625. The recommendation is a reduction compared to the prior year's recommendation of \$300,000, and allows the County to maintain sufficient funds available to help offset additional increases anticipated to impact counties and other public agencies in FY 2016-17 as a result of additional actions by the CalPERS Board.

It is recommended that \$56,500, held in the General Fund's Committed Fund Balance Designated for Future Vehicle Replacement, be used in FY 2015-16 to fund the purchase of vehicles for General Fund funded departments. These vehicle purchases are discussed in the individual budget units.

It is recommended that \$26,500 of Committed Fund Balance – Transient Occupancy Tax be cancelled in FY 2015-16 to fund the purchase one vehicle for the purpose of supporting facility rental activity and other in-town duties. This vehicle purchase is discussed in the General Services Administration budget unit (1-205).

This year, no Obligated Fund Balance monies are recommended to be liquidated to meet on-going financing requirements.

The total Cancellation of Obligated Fund Balance, from all accounts, in the General Revenues budget unit for FY 2015-16 is recommended at \$747,585.

**County Administrative Office  
Emergency Services (2-401)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: EMERGENCY SERVICES	FUND: PUBLIC SAFETY			0015 2-401	
		ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS		98,756	136,400	174,758	106,298	39.2-
SERVICES AND SUPPLIES		46,503	9,818	27,101	26,475	2.3-
OTHER CHARGES		131,807	80,344	126,114	130,785	3.7
* GROSS BUDGET		277,066	226,562	327,973	263,558	19.6-
INTRAFUND TRANSFERS		29,258	0	23,166	0	100.0-
* NET BUDGET		306,324	226,562	351,139	263,558	24.9-
<b>OTHER REVENUES</b>						
USER PAY REVENUES		0	0	28,964	0	100.0-
GOVERNMENTAL REVENUES		322,110	170,017	225,594	192,806	14.5-
TOTAL OTHER REVENUES		322,110	170,017	254,558	192,806	24.3-
* UNREIMBURSED COSTS		15,786-	56,545	96,581	70,752	26.7-
ALLOCATED POSITIONS		.70	1.20	1.20	.90	25.0-

**Purpose**

Emergency Services is responsible for activities associated with the planning, response, and recovery from natural and man-made emergencies/disasters throughout the County, and for the coordination of those activities with other local agencies, the California Emergency Management Agency (CalEMA), and the Federal Emergency Management Agency (FEMA).

- (\$32,939) Decrease to reflect a portion (0.3 FTE) of the Emergency Operations and Loss Prevention Manager position allocated to the Liability Insurance ISF budget unit (4-590)

**Other Charges**

- \$20,097 Increase in Contribution to Other Agency Yuba City related to pass-through Homeland Security grant funding
- (\$32,511) Decrease in Interfund charges from the Development Services Administration budget unit

**Major Budget Changes**

**Salaries & Benefits**

- (\$29,648) Decrease related to the creation of the combined Emergency Operations and Loss Prevention Manager position

## Revenues

- (\$28,964) Decrease in Refund related to transfer of 0.3 FTE portion of Emergency Operations and Loss Prevention Manager (revenue increased in Liability Insurance ISF budget unit 4-590)
- (\$37,928) Decrease in Federal Other Aid revenue related to decreased billing rate and transfer of 0.3 FTE portion of Emergency Operations and Loss Prevention Manager

## Program Discussion

The Emergency Management Division is responsible for developing and maintaining plans in preparation for emergencies, assisting in the coordination of responses to emergencies, and pursuing assistance in the process of recovery from emergencies. This includes the incorporation of the National Incident Management System (NIMS), the National Response Framework (NRF) and the Standardized Emergency Management System into these plans. It acts as the primary liaison between the State and the County for general mutual aid purposes (law enforcement and fire having their own mutual aid systems), and administers related grant programs.

As the local Operational Area Coordinator, the Emergency Operations and Loss Prevention Manager (EOM) coordinates and/or provides training for first responders, emergency operations personnel, and disaster services workers to ensure preparedness. The Operational Area Coordinator assists the cities of Yuba City and Live Oak, Special Districts,

and Private/Non-Profit Organizations with emergency mitigation, preparedness, response, and recovery activities and planning.

The Emergency Operations and Loss Prevention Manager is also responsible for managing identified countywide safety efforts, which overlap with countywide emergency management and communication duties.

There are currently two active programs within the Emergency Management Division: Administration and Grants Management.

## Administration

The Emergency Operations and Loss Prevention Manager coordinates training and operational exercises for County personnel, develops public awareness programs in conjunction with the County Public Information Officer, and develops the basis for cooperation with other jurisdictions in preparing for the response to emergency situations. Management of identified countywide safety efforts, which overlap with countywide emergency management and communication duties, was added to this program during FY 2014-15.

## Grants Management

Grant programs are actively sought for funding to supplement County resources. Grants can often be used for the purchase of incident response equipment, preparedness assessment activities, public education programs and the training of personnel in response to a disaster.



# County Administrative Office Emergency Services (2-401)

James M. Arkens  
County Administrative Officer

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Current grants include:

*Emergency Management Performance Grant (EMPG)* - Funds are used to offset the salary of the EOM and the expenses associated with the day-to-day operations of the Office of Emergency Management that contribute to the County's ability to prevent, prepare for, mitigate, respond to, and recover from emergencies and disasters.

*2014 Homeland Security Grant* – \$89,387 has been rebudgeted in FY 2015-16 for purchases to be made by the City of Yuba City and Sutter County Public Health.

The *2015 Homeland Security Grant* is in process. Staff will return to the Board of Supervisors with related recommendations as appropriate.

Each new Grant is budgeted in a separate Program within the Emergency Services budget unit. There are no related General Fund Costs.

## Recommended Budget

This budget is recommended at \$263,558, which is a decrease of \$87,581 (24.9%) compared to FY 2014-15. This budget unit is within the Public Safety fund; however, it is

considered to be funded primarily by the General Fund, which provides 26.8% of the financing for this budget unit. This is a decrease of \$25,829 (26.7%) compared to FY 2014-15.

For FY 2015-16, the division is now staffed by an Emergency Operations and Loss Prevention Manager position allocated at 0.7 FTE in this budget unit and 0.3 FTE in the Liability Insurance ISF budget unit (4-590). The Public Information Officer position allocation is recommended to remain at 0.2 FTE in this budget unit.

The remaining thirty percent (0.3 FTE) of the Emergency Operations and Loss Prevention Manager's 1.0 FTE allocation for FY 2015-16 will be dedicated to managing identified countywide safety efforts, which overlap with countywide emergency management and communication duties. The County is eligible for reimbursement for these duties, and the associated revenue is reflected in the Refund account within the Liability Insurance ISF budget unit.

## Use of Fund Balance

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

**County Administrative Office  
Contingency (9-900)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: CONTINGENCY		FUND: GENERAL		0001 9-900	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	.0	
* NET BUDGET	0	0	0	0	.0	
APPROPRIATION FOR CONTINGENCY	0	0	571,164	550,000	3.7-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	0	0	571,164	550,000	3.7-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	0	0	0	0	.0	
* UNREIMBURSED COSTS	0	0	571,164	550,000	3.7-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

**Purpose**

These funds are appropriated to be available for unanticipated expenses or unanticipated revenue shortfalls in the County General Fund. Transfers of funds from contingency accounts require approval by a 4/5ths vote of the Board of Supervisors.

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

**Program Discussion**

The General Fund Contingency budget is used for unanticipated requirements 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, may fund mid-year employee salary and benefits adjustments, and provides funds for unanticipated needs that may occur during the course of the fiscal year. The recommended amount of \$550,000

represents approximately 1% of recommended total General Fund expenditures.

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 when a transfer is made or, if additional funding comes into a fund other than the General Fund, the Contingency Reserve is increased.

As of March 31, 2015, the Adjusted Budget for FY 2014-15 shows \$555,107 available instead of the \$550,000 originally recommended for that fiscal year. Some actions during the year increase the Contingency fund, while other draw on, or reduce, the Contingency. Any funds not transferred out of Contingency during a given fiscal year remain in the General Fund and are available for appropriation in the

# County Administrative Office Contingency (9-900)

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*James M. Arkens*  
*County Administrative Officer*

following year.

## Recommended Budget

The recommended Appropriation for Contingency is \$550,000. This is the same as FY 2014-15.

## Use of Fund Balance

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

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: HUMAN RESOURCES		FUND: GENERAL		0001 1-401	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	636,217	430,040	509,615	511,457	.4	
SERVICES AND SUPPLIES	88,940	110,375	112,700	71,650	36.4-	
OTHER CHARGES	140,303	81,321	168,071	192,687	14.6	
* GROSS BUDGET	865,460	621,736	790,386	775,794	1.8-	
INTRAFUND TRANSFERS	3,836	2,940	4,515	3,456	23.5-	
* NET BUDGET	869,296	624,676	794,901	779,250	2.0-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	25,576	29,586	21,422	24,505	14.4	
GOVERNMENTAL REVENUES	0	22	0	0	.0	
TOTAL OTHER REVENUES	25,576	29,608	21,422	24,505	14.4	
* UNREIMBURSED COSTS	843,720	595,068	773,479	754,745	2.4-	
ALLOCATED POSITIONS	5.80	5.00	5.00	5.00	.0	

## Purpose

The Human Resources Department is a centralized merit systems agency providing personnel and human resources management services to County departments.

- \$51,194 Increase related to the addition of one (75% funded in Human Resources and 25% funded in Workers' Compensation) Accounting Technician I position

## Major Budget Changes

### Salaries & Benefits

- \$24,438 General increase due to negotiated Salaries and Benefits
- (\$73,790) Decrease related to elimination of one vacant (75% funded in Human Resources and 25% funded in Workers' Compensation) Human Resource Analyst I position

### Services & Supplies

- (\$25,000) Decrease in Professional and Specialized Services expenses due to labor negotiator contract cost
- (\$13,000) Decrease in Publication Legal Notice due to the reduction in recruitment advertising expenses related to transitioning to CalOpps.org

### Other Charges

- (\$12,171) Decrease in Interfund Information Technology

charges as provided by the  
General Services Department

- \$34,475 Increase in Interfund Projects costs related to the implementation of the new Personnel/Payroll system

#### Revenue

- \$10,000 Increase in HR Services revenue due to administration fees collected from Sutter Animal Services Authority (SASA)
- (\$8,100) Decrease in Contribution from Non-government Agency revenue (annual TCSIG subsidy)

### Program Discussion

The FY 2015-16 budget reflects costs to provide the following centralized services to all County departments: labor relations; recruitment and certification for selection; review of and compliance with non-discrimination laws; health insurance and benefit administration; classification and salary analysis; administration of personnel rules and regulations; County-wide training; deferred compensation administration; unemployment insurance administration; and a variety of other compliance programs relating to personnel which are mandated by law. The risk management and loss prevention management functions of Human Resources are contained in the Workers Compensation and Liability budget units.

Costs related to specialized recruitments and classification and compensation studies are contained in the Professional/Specialized Services account.

### Recommended Budget

This budget is recommended at \$779,250, which is a reduction of \$15,651 (2%) compared to FY 2014-15. A portion of the costs for this budget unit are recouped from outside and subvented funds through the annual (A-87) Cost Plan.

It is recommended that one vacant Human Resource Analyst I position be eliminated; this position is funded 75% in the Human Resources budget unit (1-401) and 25% in the Workers' Compensation budget unit (4-591). It is recommended that one Accounting Technician I position be added in its place; funded 75% in the Human Resources budget unit and 25% in the Workers Compensation budget unit.

This recommended budget reflects the continued elimination of the Human Resources Director position. The Human Resources function of the County was reassigned to the County Administrative Office for FY 2014-15. It had been anticipated that a lower-level Human Resources manager position would be added back to the budget once County revenues increased sufficiently. However, due to continued budget constraints and other needs within the County, it is recommended that no position be added back to this budget unit in this fiscal year. The Director position had historically been included in both the Human Resources (1-401) budget unit (80%) and the Workers' Compensation (4-591) budget unit (20%). There is no recommendation to allocate County Administrative staff to the Human Resources budget unit. However, 10% of the County Administrative Officer position has been included in the Workers' Compensation budget unit. The organizational structure of the department

# County Administrative Office Human Resources (1-401)

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*James M. Arkens*  
*County Administrative Officer*

will continue to be evaluated during FY 2015-16.

It is recommended that the Extra Help budget remain defunded for FY 2015-16. The Department has been closed to the public during the noon hour (from 12:30 p.m. to 1:30 p.m.) due to the loss of extra-help front desk assistance in FY 2012-13.

The Department is reducing its Professional and Specialized Services expenses by \$25,000. This amount reflects the elimination of contract labor negotiator expenses for FY 2015-16. No contract negotiations will take place in FY 2015-16, as all represented County employee groups recently entered into two-year contracts.

The Department has experienced a continued need for outside investigative services related to employee relations issues. The Department anticipates that this trend will continue, and that those departments for whom the investigations are being conducted be required to fund the cost of the outside investigator.

## Use of Fund Balance

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

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: GENERAL INSURANCE & BONDS		FUND: GENERAL		0001 1-911	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SERVICES AND SUPPLIES	70,357	73,342	74,310	100,434	35.2	
OTHER CHARGES	0	70-	0	0	.0	
* GROSS BUDGET	70,357	73,272	74,310	100,434	35.2	
INTRAFUND TRANSFERS	15,605-	18,066-	17,966-	23,039-	28.2	
* NET BUDGET	54,752	55,206	56,344	77,395	37.4	
OTHER REVENUES						
USER PAY REVENUES	52,233	59,500	56,196	77,026	37.1	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	52,233	59,500	56,196	77,026	37.1	
* UNREIMBURSED COSTS	2,519	4,294-	148	369	149.3	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget unit finances miscellaneous insurance costs for the following areas: Property insurance; employee bond and crime insurance; automobile physical damage; construction equipment physical damage; watercraft physical damage and liability; and boiler and machinery physical damage.

- \$10,846 Increase for Trindel Administrative Costs
- \$12,400 Increase for County's Loss Prevention and Loss Control subsidies, which are subject to return based on the County's efforts to maintain an effective Loss Prevention Program

## Major Budget Changes

### Services & Supplies

- (\$5,371) Decrease in Insurance Premiums due to the County's transition of these programs to Trindel Insurance Fund
- \$8,248 Increase in Self-Insurance Retention Layer paid to and maintained by Trindel

## Program Discussion

This budget unit is used solely to finance miscellaneous general insurance costs. General insurance premium costs are charged to County departments using the Interfund and Intrafund General Insurance and Bonds accounts.

The primary factor driving the General Insurance and Bonds budget is the cost of maintaining the various insurance programs together with the associated costs to

administer these programs in a cost effective and efficient manner.

The County of Sutter self-insures for Property Insurance through Trindel Insurance Fund up to \$5,000, per occurrence. Losses exceeding these limits are covered by an excess insurance policy purchased through the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The County also has a \$10,000,000 Faithful Performance Bond, and a \$10,000,000 Money and Securities Bond with a \$25,000 deductible each. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves, through Trindel Insurance Fund, to be adequately funded.

In the case of the FY 2015-16 General Insurance and Bonds budget, with the move to Trindel Insurance Fund, the change in actual annual premiums is negligible, and for all intents and purposes is consistent with the FY 2014-15 Adopted Budget.

## Recommended Budget

This budget is recommended at \$77,395 (when Intrafund revenue is included). This results in an increase of \$21,051 (37.4%) over FY 2014-15.

There are no other changes recommended in this budget unit. Because this budget unit reflects only the cost of insurance premiums which are provided to the County by the carrier, there is no practical ability for the County to affect budget reductions in this budget unit in the short-term.

## Use of Fund Balance

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



County Administrative Office  
Animal Control (2-726)

James M. Arkens  
County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: ANIMAL CONTROL		FUND: GENERAL		0001 2-726	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	350,171	272,812	287,887	338,403	17.5	
SERVICES AND SUPPLIES	53,827-	600	0	1,000	***	
OTHER CHARGES	115,495	143,306	202,207	209,227	3.5	
* GROSS BUDGET	411,839	416,718	490,094	548,630	11.9	
INTRAFUND TRANSFERS	139,126	14,710	20,567	31,607-	253.7-	
* NET BUDGET	550,965	431,428	510,661	517,023	1.2	
OTHER REVENUES						
USER PAY REVENUES	1,002	1,622	0	0	.0	
GOVERNMENTAL REVENUES	301,008	166,799	190,418	203,853	7.1	
GENERAL REVENUES	592	0	0	0	.0	
OTHER FINANCING SOURCES	3,004	0	0	0	.0	
TOTAL OTHER REVENUES	305,606	168,421	190,418	203,853	7.1	
* UNREIMBURSED COSTS	245,359	263,007	320,243	313,170	2.2-	
ALLOCATED POSITIONS	5.00	5.00	3.00	3.00	.0	

## Purpose

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.

The Animal Shelter cares for sick and injured animals, shelters animals no longer in the care of their owners, returns impounded animals to their owners, secludes potentially sick or dangerous animals from other animals for quarantined periods of time and adopts out animals to new families.

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.

## Major Budget Changes

### Salaries & Benefits

- \$12,000 Increase in Overtime for employees assigned to SASA (reimbursed by City of Yuba City)
- \$37,080 Increase in Workers' Compensation costs (paid by Sutter County)

### Other Charges

- \$8,045 Increase in Contribution to Other Agencies based on Sutter County's share of the SASA budget

### Intrafund Transfers

- (\$52,168) Net decrease in residual Intrafund Overhead (A-87) costs

### Revenues

- \$13,435 Increase in reimbursement from the City of Yuba City due primarily to additional of Overtime costs

## Program Discussion

The recommended budget reflects the County's proportionate share of the SASA operating budget, along with residual County costs that will not be shared by the other jurisdictions.

By agreement, the three jurisdictions represented by the Board will budget the

responsibility of operational expenses for FY 2015-16 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 in order to retain existing County employees and allow them to continue to provide services to Animal Control Services, as the lead agency responsibilities transferred from Sutter County to the City of Yuba City. Therefore, SASA shelter and field services are staffed with a combination of Yuba City employees and Sutter County employees, pursuant to the Employee Services Agreement. There are currently three Sutter County employees under this Agreement. The number of employees under the Agreement will be reduced each time a Sutter County employee leaves service for any reason, and the position will change to a Yuba City position. The contracted employee costs are reimbursed to Sutter County by Yuba City.

## Recommended Budget

This budget is recommended at \$517,023. The FY 2015-16 General Fund cost for this budget unit is \$313,170, or 60.6% of the total budget. The General Fund's cost for this budget unit has decreased by \$7,073 (2.2%) as compared to FY 2014-15.

It is recommended that one vacant Animal Control Officer II position and one vacant Animal Control Officer I position be eliminated in FY 2015-16.

Yuba City provides Workers' Compensation benefits for all employees including the employees contracted from Sutter County.

However, because Workers' Compensation costs are allocated to all Sutter County departments utilizing a formula that includes a 10-year experience factor, there is a residual cost for the coverage provided in prior years by Sutter County while it acted as lead agency. This residual cost (\$134,549 for FY 2015-16) will be borne by Sutter County alone and is reflected in this recommended budget. This residual amount should decrease each year for 10 years and will eventually reach zero.

This budget consists of the following primary expenses and related revenues.

- Contribution to Other Agencies, recommended at \$208,045, reflecting Sutter County's 22% share of the SASA operating budget. Sutter County's share of cost for FY 2015-16 is based on population, and has been reduced from 25% in prior years.
- The residual Intrafund Overhead (A-87) charge of \$31,634, not shared by the SASA jurisdictions, reflects an adjustment to credit costs paid by Sutter County in the prior year. This item was removed from the shared SASA budget in FY 2011-12 and will eventually be reduced to zero.
- The Yuba City Animal Control revenue line item, \$203,853, which reflects the actual cost of employees contracted to Yuba City.

The General Fund cost for this budget unit will reduce each year to reflect the reduction of residual costs and any changes that may occur to the agreement for employee services with the City of Yuba City. At some time in the future, this budget unit will reflect only Sutter County's proportionate share of the approved SASA operating budget.

## **Use of Fund Balance**

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

**County Administrative Office  
Liability Insurance (4-590)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: LIABILITY INSURANCE ISF	FUND: LIABILITY INSURANCE ISF			4590 4-590	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	0	0	0	65,503	***	
SERVICES AND SUPPLIES	355,956	412,420	445,013	646,361	45.2	
OTHER CHARGES	233,630	250,859	62,763	11,268	82.0-	
* GROSS BUDGET	589,586	663,279	507,776	723,132	42.4	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	589,586	663,279	507,776	723,132	42.4	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	589,586	663,279	507,776	723,132	42.4	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	250,813	572,619	332,200	723,132	117.7	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	7,259	2,748	15,000	0	100.0-	
CANCELLATION OF OBLIGATED F/B	0	0	188,280	0	100.0-	
AVAILABLE FUND BALANCE 7/1	224,945	18,343-	27,704-	0	100.0-	
TOTAL AVAILABLE FINANCING	483,017	557,024	507,776	723,132	42.4	
* UNREIMBURSED COSTS	106,569	106,255	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.50	***	

**Purpose**

This budget identifies the annual expenditures for the operation of the Self-insured Liability program, which is established as an Internal Service Fund (ISF). The costs for operation of this budget are allocated to the other operating budgets of the County. This budget provides funds for the administration, adjustment, and defense of liability claims against the County and the purchase of excess insurance, should the County sustain a catastrophic loss.

**Major Budget Changes**

**Salary & Benefits**

- \$30,947 Increase to reflect a portion (0.2 FTE) of the Risk Manager position attributed to Liability and Loss Prevention functions (reduced in budget unit 4-591)
- \$32,941 Increase to reflect a portion (0.3 FTE) of the Emergency Operations and Loss Prevention Manager position (reduced in budget unit 2-401)

**Services & Supplies**

- (\$5,198) Decrease in Insurance Premiums due to the County's transition of this program to Trindel Insurance Fund
- \$216,050 Increase for Self-Insurance Retention Layer paid to and maintained by Trindel
- \$10,846 Increase for Trindel Administrative Costs
- \$12,400 Increase for County's Loss Prevention and Loss Control subsidies, which are subject to return based on the County's efforts to maintain an effective Loss Prevention Program
- \$7,000 Increase for Leadership and Support Training paid to Trindel for Loss Prevention and Leadership training
- (\$40,000) Decrease in Professional and Specialized Services related to Third-Party Administrator costs; these costs are now paid by Trindel

**Other Charges**

- (\$56,000) Decrease Interfund Admin – Misc. Departments charges; costs are now recorded in Salaries & Benefits accounts

**Program Discussion**

The primary factor that drives this budget is the cost of maintaining the self-insured liability program and associated costs.

The County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. The County self-insures, through Trindel Insurance Fund, losses up to \$100,000 for all risk liability and \$20,000 for auto liability, per occurrence. Losses exceeding these limits are covered by excess insurance policies purchased through the California State Association of Counties-Excess Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The excess policies provide coverage for liability losses up to \$25 millions. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves, through Trindel Insurance Fund, to be adequately funded.

**Recommended Budget**

This budget is recommended at \$723,132. The County's Liability self-insurance was transitioned to Trindel during FY 2014-15 and, therefore, budget adjustments were approved mid-year in order for Trindel to assume responsibility for liability funds.

The Liability Insurance budget unit operates as an ISF and must balance revenues to expenditures within the fund. Recommended budget increases result in a \$124,024 (22%) increase in the Interfund Liability Insurance ISF premium charges to County Departments as compared to the mid-year adjusted charges for FY 2014-15. The amount budgeted in the Interfund Liability Insurance ISF line item reflects the total charges made to County departments for liability insurance premiums,

## County Administrative Office Liability Insurance (4-590)

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*James M. Arkens*  
*County Administrative Officer*

management of the liability fund, and loss prevention efforts. Therefore, the increase in this account equals the amount that has been increased in County department budgets for FY 2015-16.

### **Use of Fund Balance**

The fund contained Net Assets of \$93,431 as of July 1, 2014. Net Assets are estimated to equal \$64,042 as of July 1, 2015.

**County Administrative Office  
Workers' Compensation (4-591)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY					
DEPT HEAD: JAMES M. ARKENS	UNIT: WORKERS' COMP INSURANCE ISF		FUND: WORKERS' COMP INSURANCE ISF		4591 4-591
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	331,555	220,842	274,560	242,748	11.6-
SERVICES AND SUPPLIES	1,837,719	2,008,819	2,060,281	2,368,113	14.9
OTHER CHARGES	24,203	19,240	29,842	29,832	.0
* GROSS BUDGET	2,193,477	2,248,901	2,364,683	2,640,693	11.7
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	2,193,477	2,248,901	2,364,683	2,640,693	11.7
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	2,193,477	2,248,901	2,364,683	2,640,693	11.7
<b>OTHER REVENUES</b>					
USER PAY REVENUES	2,068,586	2,354,588	2,378,203	2,641,002	11.1
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	2,841-	1,883-	0	309-	***
AVAILABLE FUND BALANCE 7/1	114,213	12,089-	13,520-	0	100.0-
TOTAL AVAILABLE FINANCING	2,179,958	2,340,616	2,364,683	2,640,693	11.7
* UNREIMBURSED COSTS	13,519	91,715-	0	0	.0
ALLOCATED POSITIONS	2.80	2.10	2.10	1.90	9.5-

**Purpose**

The County Administrative Office is 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 departmental safety and accident prevention programs, tracking job-related accidents and injuries and the maintenance of appropriate reports, records and statistics.

**Major Budget Changes**

**Salaries & Benefits**

- \$6,668 General increase due to negotiated Salaries and Benefits
- (\$30,947) Decrease related to moving a portion (0.2 FTE) of the Risk Manager position attributed to Liability and Loss Prevention functions into the Liability Fund (4-590)
- (\$24,597) Decrease due to elimination of one vacant (75% funded in Human Resources and 25% funded in Workers'

Compensation) Human  
Resource Analyst I

- \$17,064 Increase due to the addition of one (75% funded in Human Resources and 25% funded in Workers' Compensation) Accounting Technician I

**Services & Supplies**

- \$219,292 Increase in Workers' Compensation Self-Insurance Retention Layer Premium
- \$45,200 Increase for County's Loss Prevention and Loss Control subsidies, which are subject to return based on the County's efforts to maintain an effective Loss Prevention Program
- \$41,538 Increase for Trindel Administrative Costs
- \$2,500 Increase for Loss Control Funds paid to Trindel for miscellaneous safety items
- \$2,000 Increase for Hearing Tests paid to Trindel

**Revenues**

- \$310,151 Increase in Interfund Workers' Compensation program charges to County departments

**Program Discussion**

The County Administrative Office is responsible for the administration and management of the Workers' Compensation program, which includes claims management, third party claims administration, safety, and accident prevention programs, work-related accidents and injuries, and development of corresponding reports.

This budget unit is an Internal Service Fund; therefore, all revenues and expenditures are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that affect the cost of this budget unit are salaries and workers' compensation insurance premiums, both primary and excess workers' compensation.

On a year-over-year basis, insurance premiums are subject to a number of economic stimuli - global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. As such, Sutter County can expect to experience an annual swing in premium rates dependent on any or all of the variables mentioned above.

On July 1, 2015 Sutter County transitioned from CSAC-EIA primary workers' compensation program to the Trindel Insurance Fund program. The County self-insures, through Trindel Insurance Fund, losses up to \$300,000 for Workers' Compensation. Losses exceeding these limits are covered by an excess insurance policy purchased through the California State Association of Counties-Excess



# County Administrative Office Workers' Compensation (4-591)

*James M. Arkens*  
*County Administrative Officer*

Insurance Authority (CSAC-EIA), by way of Trindel Insurance Fund. The excess policy provides coverage for Workers' Compensation losses at the statutory limits. A recent actuarial evaluation performed by Bickmore Risk Services found the County's self-insurance reserves, through Trindel Insurance Fund, to be adequately funded.

## Recommended Budget

This budget is recommended at \$2,640,693, which is an increase of \$276,010 (11.7%) compared to FY 2014-15.

It is recommended that one vacant Human Resource Analyst I position be eliminated, and that one Accounting Technician position be added in its place. The position is funded 75% in the Human Resources budget unit (1-401) and 25% in the Workers' Compensation budget unit (4-591). It is also recommended that 20% of the Risk Manager position be transferred to the Workers' Compensation budget unit (4-591) to reflect management of that fund and the oversight of the County's loss prevention

efforts. These staffing costs were previously recorded through an Interfund transfer (Interfund Administration – Misc. Departments).

Because the net costs of this fund are allocated to all County departments, including General Fund departments, a significant effort has been made to contain costs in the Workers' Compensation Fund.

Over 80% of the cost of the County's Workers' Compensation program is driven by insurance premium costs. Initial insurance premium estimates received from the carrier indicate an increase over the prior year budgeted amount, driven primarily by escalating workers' compensation insurance rates from the underwriting markets.

## Use of Fund Balance

The fund contained Net Assets of negative \$13,969 as of July 1, 2014. Net Assets are estimated to equal \$24,992 as of July 1, 2015.

# County Share Budgets Trial Courts - General (2-110)

James M. Arkens  
County Administrative Officer

E X E C U T I V E   S U M M A R Y						
DEPT HEAD: JAMES M. ARKENS	UNIT: TRIAL COURTS-GENERAL		FUND: TRIAL COURT		0014 2-110	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	0	0	0	0	.0	
OTHER REVENUES						
USER PAY REVENUES	3,688,493	3,805,433	3,805,433	3,843,515	1.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	649	1,216-	0	0	.0	
TOTAL OTHER REVENUES	3,689,142	3,804,217	3,805,433	3,843,515	1.0	
* UNREIMBURSED COSTS	3,689,142-	3,804,217-	3,805,433-	3,843,515-	1.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

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

## Major Budget Changes

### Revenues

- \$38,082 Increase in Interfund General Fund cost

## Program Discussion/ Recommended Budget

The recommended General Fund Contribution is \$3,843,515, which is an increase of \$38,082 (1.0%) compared to FY 2014-15. As noted, this Unreimbursed Cost represents the County share of all recommended budgets in the Trial Court Fund (0-014).

## Use of Fund Balance

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

# County Share Budgets Trial Court Funding (2-114)

James M. Arkens  
County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: TRIAL COURT-COUNTY SHARE		FUND: GENERAL		0001 2-114	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	3,688,493	3,805,433	3,805,433	3,843,515	1.0	
* GROSS BUDGET	3,688,493	3,805,433	3,805,433	3,843,515	1.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	3,688,493	3,805,433	3,805,433	3,843,515	1.0	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	0	0	0	0	.0	
* UNREIMBURSED COSTS	3,688,493	3,805,433	3,805,433	3,843,515	1.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget unit, 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 Budget (2-110).

The recommended amount equals the revenue that is required to meet the Unreimbursed Costs of all the budget units within the Trial Court Fund (0-014), which include Sheriff's Court Bailiffs (2-103), Public Defender (2-106), Trial Court Funding (2-109), Superior Court (2-112) and Probation (2-304).

## Major Budget Changes

### Other Charges

- \$38,082 Increase in Interfund Trial Court Cost

## Use of Fund Balance

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

## Program Discussion/ Recommended Budget

The recommended General Fund contribution is \$3,843,515, which is an increase of \$38,082 (1.0%) compared to FY 2014-15.

# County Share Budgets

## Public Safety - General (2-210)

James M. Arkens  
County Administrative Officer

EXECUTIVE SUMMARY					
DEPT HEAD: JAMES M. ARKENS	UNIT: PUBLIC SAFETY-GENERAL		FUND: PUBLIC SAFETY		0015 2-210
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
OTHER REVENUES					
USER PAY REVENUES	20,382,469	17,106,678	21,146,871	22,486,019	6.3
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	948-	5,493-	0	0	.0
TOTAL OTHER REVENUES	20,381,521	17,101,185	21,146,871	22,486,019	6.3
* UNREIMBURSED COSTS	20,381,521-	17,101,185-	21,146,871-	22,486,019-	6.3
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

### Purpose

This budget unit, which is prepared by the County Administrator's Office, was created by the Board of Supervisors in 1993. It shows both the revenue derived from the ½ percent sales tax increase the State's voters approved when they passed Proposition 172 in November 1993 and the contribution from the County General Fund necessary to finance public safety costs. The General Fund contribution is budgeted in the Public Safety - County Share budget unit (2-215).

### Major Budget Changes

#### Revenues

- \$550,801 Increase in Interfund General Fund Cost
- \$788,347 Increase in Interfund Transfer In-Special Revenue from the Public Safety Augmentation Fund (0-282)

### Program Discussion/ Recommended Budget

The Revenue for this budget is recommended at \$22,486,019, which is an increase of \$1,339,148 (6.3%) compared to FY 2014-15. The recommended General Fund contribution is \$14,797,672, which is an increase of \$550,801 (3.9%) compared to FY 2014-15.

California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16.

# County Share Budgets

## Public Safety - General (2-210)

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*James M. Arkens*  
*County Administrative Officer*

It should be noted that the increase in Prop 172 revenue is not sufficient to match the increase in costs in the Public Safety fund. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding. The General Fund contribution to the Public Safety fund is recommended to increase by \$550,801.

### Use of Fund Balance

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

# County Share Budgets Public Safety (2-215)

James M. Arkens  
County Administrative Officer

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: JAMES M. ARKENS	UNIT: PUBLIC SAFETY-COUNTY SHARE	FUND: GENERAL	0001 2-215		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	13,855,166	11,500,000	14,246,871	14,797,672	3.9
* GROSS BUDGET	13,855,166	11,500,000	14,246,871	14,797,672	3.9
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	13,855,166	11,500,000	14,246,871	14,797,672	3.9
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	.0
* UNREIMBURSED COSTS	13,855,166	11,500,000	14,246,871	14,797,672	3.9
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

This budget unit, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Public Safety Fund. The amount appropriated in this budget unit appears as revenue in the Public Safety – General budget unit (2-210), which is located in the Public Safety Fund (0-015).

## Program Discussion/ Recommended Budget

This budget is recommended at \$14,797,672, which is an increase of \$550,801 (3.9%) compared to FY 2014-15. 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.

## Major Budget Changes

### Other Charges

- \$550,801    Increase in Interfund Public Safety Costs

## Use of Fund Balance

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

# County Share Budgets Health Care - General (4-110)

James M. Arkens  
County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: HEALTH CARE-GENERAL		FUND: HEALTH		0012 4-110	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
OTHER CHARGES	1,198,447	0	0	0	.0	
* GROSS BUDGET	1,198,447	0	0	0	.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	1,198,447	0	0	0	.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	4,170,957	3,733,457	3,580,259	5,968,118	66.7	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	2,409	2,403	0	2,409	***	
TOTAL OTHER REVENUES	4,173,366	3,735,860	3,580,259	5,970,527	66.8	
* UNREIMBURSED COSTS	2,974,919-	3,735,860-	3,580,259-	5,970,527-	66.8	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Health Care - General budget unit includes Health Realignment Revenue received by the County and a 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 (0-247) and consists of two components: Motor Vehicle In-Lieu Revenue (MVIL) and Sales Tax Revenue.

In March 2014 AB-85 came into effect, which redirected how sales tax and MVIL will be distributed as well as ceased the pass-through of CMSP funds.

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

## Major Budget Changes

### Revenues

- \$2,008,127 Change to presentation of General Fund contribution to the Health Fund; Costs for Jail Medical now shown in the Health Care - General Budget Unit
- \$379,732 Increase in Interfund Health Realignment Motor Vehicle In-Lieu revenues

## Program Discussion/ Recommended Budget

The recommended revenue is \$5,970,527. The increase of \$2,390,268 in this budget unit, as compared to FY 2014-15, is due to the recommended change to the method of transferring the General Fund contribution

# County Share Budgets

## Health Care - General (4-110)

James M. Arkens  
County Administrative Officer

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to the Health Fund, in that costs for Jail Medical are shown in the Health Care – General Budget Unit rather than being transferred directly to the Jail Medical budget unit. Likewise, there is a similar decrease in the County contribution to the Jail Medical budget (4-134).

The County’s contribution to the Health Fund is recommended at \$2,868,118. This contribution includes \$674,240 to satisfy the County’s AB 8 required match (which is interpreted to remain intact following the passage of AB 85); and \$188,781 for the County’s required 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. After these deductions, the net General Fund contribution to the Health Fund equals \$2,005,097.

MVIL Realignment revenues are recommended at \$3,100,000, which is an increase of \$379,732 (13.9%) compared to

FY 2014-15. In March 2014, AB 85 came into effect, which redirected how sales tax and MVIL will be distributed, as well as ceased the pass-through of CMSP funds. MVIL Realignment revenues will continue to be monitored to see how that revenue stream may affect this budget unit throughout the coming fiscal year.

The Realignment revenue amounts are set each year by the State Controller’s Office. It should be noted that 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 budget unit is within the Health Fund. The budget does not include the use of any specific fund balance.



# County Share Budgets Health Fund (4-112)

James M. Arkens  
County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: HEALTH-COUNTY SHARE		FUND: GENERAL		0001 4-112	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	3,159,168	3,446,569	3,580,259	5,968,118	66.7	
* GROSS BUDGET	3,159,168	3,446,569	3,580,259	5,968,118	66.7	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	3,159,168	3,446,569	3,580,259	5,968,118	66.7	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	3,857,813	2,706,569	2,720,268	3,100,000	14.0	
TOTAL OTHER REVENUES	3,857,813	2,706,569	2,720,268	3,100,000	14.0	
* UNREIMBURSED COSTS	698,645-	740,000	859,991	2,868,118	233.5	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Health Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs of the Health Services Fund (0-012). This budget unit also includes Health Realignment Motor Vehicle In-Lieu (MVIL) revenue. Health Realignment MVIL revenue is budgeted as a pass-through in this budget unit in order to meet the intent of State law, which requires that Realignment MVIL revenue be first placed in the General Fund and, upon receipt, be transferred to the Health Realignment Special Revenue Fund (0-247). While Realignment MVIL funds are constitutionally General Fund dollars, the intent of statute, in essence, is to require counties to deposit a like amount of funds to a county’s Health Fund. Sutter County accomplishes this by simply transferring all Realignment funds to the Health Fund.

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

## Major Budget Changes

### Other Charges

- \$2,008,127 Change to presentation of General Fund contribution to the Health Fund; Costs for Jail Medical now shown in the Health Care – General Budget Unit instead of to the Jail Medical budget unit
- \$379,732 Increase in Health Realignment Motor Vehicle In-Lieu revenues

## Program Discussion/ Recommended Budget

This budget is recommended at \$5,968,118.

The County’s contribution to the Health Fund is recommended at \$2,868,118. This contribution includes \$674,240 to satisfy the County’s AB 8 required match (which is interpreted to remain intact following the

# County Share Budgets

## Health Fund (4-112)

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James M. Arkens

County Administrative Officer

passage of AB 85); and \$188,781 for the County's required 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. After these deductions, the net General Fund contribution to the Health Fund equals \$2,005,097.

MVIL Realignment revenues are recommended at \$3,100,000, which is an increase of \$379,732 (13.9%) compared to FY 2014-15. In March of 2014, AB 85 came into effect, which redirected how sales tax and MVIL will be distributed, as well as ceased the pass-through of CMSP funds. MVIL Realignment revenues will continue to be monitored to see how that revenue stream may affect this budget unit throughout the coming fiscal year.

A policy direction recommended for implementation during FY 2015-16, in

preparation for the production of the FY 2016-17 Recommended Budget, is to change the method for transferring the County's AB 8 Match contribution and the County required CMSP Participation Fee. It is recommended that a process be developed, in conjunction with the Auditor-Controller's Office and the Health Department, to transfer these General Fund contributions *first* through the Health Realignment Trust Special Revenue Fund (0-247) and then to the Health Fund (i.e., to the Health Care – General budget unit 4-110). These amounts are currently transferred from the General Fund directly to the Health Fund. The Human Services Director concurs with this recommendation.

### Use of Fund Balance

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

# County Share Budgets

James M. Arkens

## Welfare/Social Services General (5-110) *County Administrative Officer*

EXECUTIVE SUMMARY					
DEPT HEAD: JAMES M. ARKENS	UNIT: WELFARE/SOCIAL SERVICES-GENRL FUND: WELFARE/SOCIAL SERVICES			0013 5-110	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
OTHER REVENUES					
USER PAY REVENUES	2,329,366	3,526,191	4,152,586	4,706,007	13.3
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	5,371-	8,297-	0	0	.0
TOTAL OTHER REVENUES	2,323,995	3,517,894	4,152,586	4,706,007	13.3
* UNREIMBURSED COSTS	2,323,995-	3,517,894-	4,152,586-	4,706,007-	13.3
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

### Purpose

The Welfare/Social Services General budget unit is a revenue-only budget unit that is used to balance the Welfare/Social Services Fund (0-013) to the total cost of all budget units within the Welfare/Social Services Fund. This budget unit contains revenue from the Social Services Realignment Special Revenue Fund (0-248) and a revenue contribution from the General Fund. The latter constitutes the County's share of aggregate Welfare/Social Services' costs. The County's share of the cost is shown as a corresponding appropriation in the Welfare - County Share budget unit (5-113). The revenue included in this budget unit equals the sum of the unreimbursed costs of all the other budget units in the Welfare/Social Services Fund.

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

### Major Budget Changes

#### Revenues

- \$553,421 Increase in required contribution from the Welfare/Social Services Realignment Fund

### Program Discussion/ Recommended Budget

The recommended revenue is \$4,706,007, which is an increase of \$553,421 (13.3%) compared to FY 2014-15. This increase is due primarily to the unreimbursed cost increase from the Foster Care budget unit (5-207) in FY 2015-16.

The recommended amount for the sales tax portion of the Social Services Realignment Revenues (SSRR), which, by statute, is first deposited to the Welfare/Social Services Realignment Fund, is recommended at

# County Share Budgets

*James M. Arkens*

## Welfare/Social Services General (5-110) *County Administrative Officer*

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\$1,219,917. This is an increase of \$432,901 (55.0%) over FY 2014-15 and is directly attributable to the increase in unreimbursed cost of the budget units within the Welfare/Social Services fund.

The recommended budget for the MVIL portion of the SSRR is \$3,037,090, which is an increase of \$120,520 (4.1%) over FY 2014-15. The Motor Vehicle In-lieu (MVIL) portion of the SSRR is first deposited in the General Fund and is then transferred to this budget unit.

In March 2014 AB-85 came into effect, which redirected how sales tax and MVIL would be distributed. These revenues will continue to

be monitored to see how they may affect this budget unit throughout the coming fiscal year.

The SSRR amounts are set 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 budget unit is within the Welfare/Social Services Fund. The budget does not include the use of any specific fund balance.

# County Share Budgets

## Welfare/Social Services Fund (5-113)

James M. Arkens  
County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: WELFARE-COUNTY SHARE		FUND: GENERAL		0001 5-113	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	1,307,481	2,898,918	3,365,570	3,486,090	3.6	
* GROSS BUDGET	1,307,481	2,898,918	3,365,570	3,486,090	3.6	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	1,307,481	2,898,918	3,365,570	3,486,090	3.6	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	858,481	2,449,918	2,916,570	3,037,090	4.1	
TOTAL OTHER REVENUES	858,481	2,449,918	2,916,570	3,037,090	4.1	
* UNREIMBURSED COSTS	449,000	449,000	449,000	449,000	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

### Purpose

The Welfare/Social Services Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs included in the Welfare/Social Services Fund (0-013). The amount appropriated in this budget unit is shown as revenue in the Welfare/Social Services - General budget unit (5-110). The Motor Vehicle In-Lieu (MVIL) Realignment revenue shown in this budget unit is required by law to be first deposited in the County’s General Fund before being transferred to the Welfare/Social Services Realignment Special Revenue Fund (0-248).

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

### Major Budget Changes

#### Other Charges

- \$120,520 Increase in Interfund MVIL Transfer

### Revenues

- \$120,520 Increase in St Aid Welfare Realignment MVIL

### Program Discussion/ Recommended Budget

The recommended budget is \$3,037,090, which is an increase of \$120,520 (3.6%) over FY 2014-15. The Unreimbursed Cost of this budget unit represents the County share of all recommended budgets in the Welfare/Social Services Fund.

In March 2014 AB-85 came into effect, which redirected how sales tax and MVIL would be distributed. MVIL Realignment revenues will continue to be monitored to see how they may affect this budget unit throughout the coming fiscal year.

**County Share Budgets**  
**Welfare/Social Services Fund (5-113)**

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*James M. Arkens*  
*County Administrative Officer*

**Use of Fund Balance**

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

EXECUTIVE SUMMARY						
DEPT HEAD: JEAN JORDAN	UNIT: COUNTY COUNSEL		FUND: GENERAL		0001 1-301	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,069,044	835,672	1,041,274	1,045,261	.4	
SERVICES AND SUPPLIES	120,241	43,251	57,920	62,220	7.4	
OTHER CHARGES	14,784	6,004	13,255	17,182	29.6	
* GROSS BUDGET	1,204,069	884,927	1,112,449	1,124,663	1.1	
INTRAFUND TRANSFERS	2,658	2,584	3,632	3,669	1.0	
* NET BUDGET	1,206,727	887,511	1,116,081	1,128,332	1.1	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	34,523	23,675	32,000	32,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	34,523	23,675	32,000	32,000	.0	
* UNREIMBURSED COSTS	1,172,204	863,836	1,084,081	1,096,332	1.1	
ALLOCATED POSITIONS	6.50	6.00	6.00	6.00	.0	

**Purpose**

The County Counsel serves as the chief civil legal officer for the County of Sutter, providing legal advice to County officials and officers and prosecuting and defending lawsuits on behalf of the County.

new County Counsel at a lower step of the salary range during FY 2014-15

- (\$11,330) Decrease related to the retirement of the Administrative Assistant to County Counsel and the hiring of a new Administrative Assistant at a lower step of the salary range during FY 2014-15

**Major Budget Changes**

**Salaries & Benefits**

- \$28,963 General increase due to negotiated Salaries and Benefits
- \$5,871 Increase related to the promotion of one Deputy County Counsel I to Deputy County Counsel II effective July 1, 2015
- (\$16,645) Decrease related to the retirement of the County Counsel and the hiring of a

**Services & Supplies**

- \$4,000 Increase in Employment Training and Transportation and Travel in order to allow continuing education hours to meet each attorney’s State Bar requirements

## Other Charges

- \$3,291 Increase in Interfund Information Technology charges as provided by the General Services Department

## Program Discussion

The County Counsel budget provides funds for the office to perform duties prescribed by state statute, local ordinance, and as assigned by the Board of Supervisors. As part of the County Counsel's function, an attorney from the office attends meetings of the Board of Supervisors, the County Planning Commission, and the Assessment Appeals Board. County Counsel also attends meetings of the Gilsizer County Drainage District and the Feather River Air Quality Management District; both independent special districts. Pursuant to contract, the County advises the Local Agency Formation Commission and attends its meetings. Additionally, County Counsel provides advice to various independent special districts located in the County on an as-needed basis. County Counsel's duties include, but are not limited to, the following:

- Rendering of legal opinions in response to requests from the Board of Supervisors, the County Administrative Officer, County department heads, other management personnel and special districts.
- Provision of litigation services involving lawsuits both by and against the County, including those relating to planning, zoning, California Environmental Quality Act, code enforcement, writs of mandate, bail bond forfeitures, tax matters, and other complex litigation.

- Representation of the County Public Guardian in establishing and renewing conservatorships pursuant to the Probate Code and the Welfare and Institutions Code.
- Representation of the Sutter-Yuba Mental Health facility before the Superior Court in writs of habeas corpus and informed consent proceedings.
- Representation of the Child Protective Services division of the Welfare and Social Services Department in juvenile court proceedings.
- Advising County department heads and the Human Resources Department in employee disciplinary matters and litigating such matters from the initial procedures to arbitration to court proceedings.
- Drafting and reviewing contracts, ordinances, resolutions, and other legal documents.
- Coordinating with the Risk Manager and the County's insurance adjuster with regard to tort litigation and the selection of counsel.
- From time to time, contracting with outside counsel in cases where County Counsel's office has a conflict of interest or where expertise in a specific legal area is required.

County Counsel's goal for FY 2015-16 is to continue to provide timely and quality legal services to the County, to vigorously defend and prosecute lawsuits on behalf of the County, and to provide well-researched and reasoned advice to County officers and departments.



## Recommended Budget

This budget is recommended at \$1,128,332 which is an increase of \$12,251 (1.1%) compared to FY 2014-15. The General Fund provides 97.2% of the financing for this budget unit. A portion of the costs for this budget unit are recouped from outside and subvented funds through the annual (A-87) Cost Plan.

One promotion within a flexibly-staffed position is recommended - Deputy County Counsel I to Deputy County Counsel II based on current job performance and the ability to take on more duties within the office.

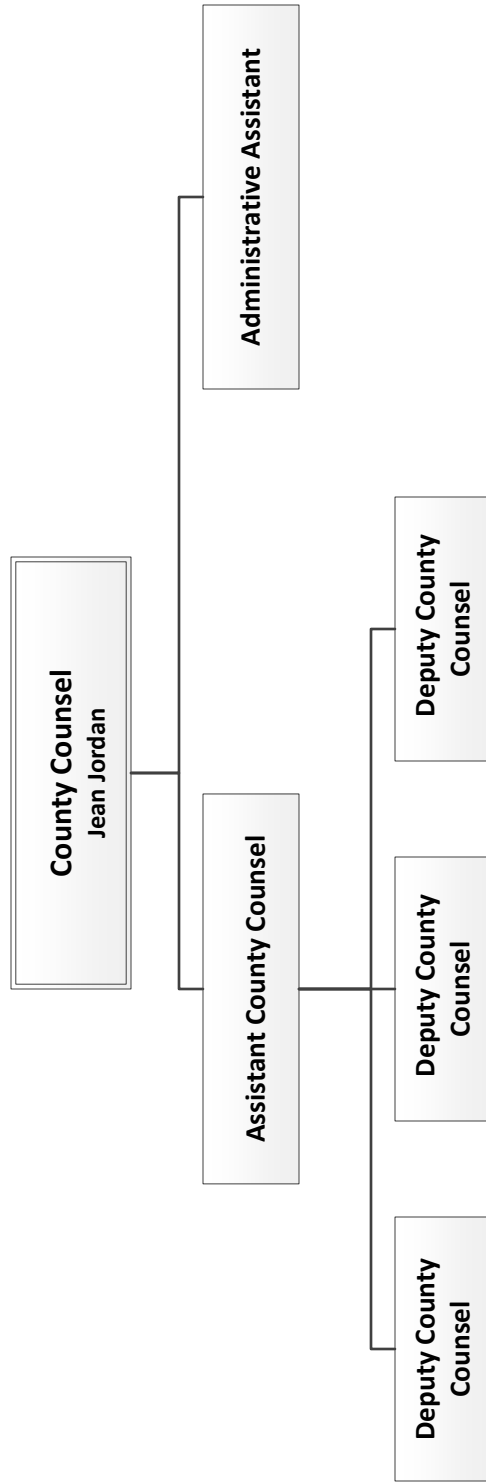
## Use of Fund Balance

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

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**County Counsel  
FY 2015-2016**

*Recommended*



# Treasurer - Tax Collector Tax Collector (1-202)

Steven L. Harrah, CPA, Treasurer-Tax Collector

EXECUTIVE SUMMARY						
DEPT HEAD: STEVEN L. HARRAH	UNIT: TREASURER-TAX COLLECTOR		FUND: GENERAL		0001 1-202	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	578,967	519,672	605,625	550,529	9.1-	
SERVICES AND SUPPLIES	96,331	69,383	112,605	115,305	2.4	
OTHER CHARGES	242,965	89,415	238,502	302,599	26.9	
* GROSS BUDGET	918,263	678,470	956,732	968,433	1.2	
INTRAFUND TRANSFERS	23,601	22,676	29,966	30,382	1.4	
* NET BUDGET	941,864	701,146	986,698	998,815	1.2	
OTHER REVENUES						
USER PAY REVENUES	333,300	283,862	378,610	375,900	.7-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	333,300	283,862	378,610	375,900	.7-	
* UNREIMBURSED COSTS	608,564	417,284	608,088	622,915	2.4	
ALLOCATED POSITIONS	7.17	7.17	7.17	7.17	.0	

## Purpose

The Treasurer-Tax Collector's Office provides services to other County departments and performs functions for several local government agencies not under the control of the County Board of Supervisors. Tax collections are performed for all taxing agencies including the County, cities, school districts and various special districts. The Treasurer also safeguards and invests the monies for the County, school districts, and most of the special districts in Sutter County as part of its Treasury function.

## Major Budget Changes

### Salaries & Benefits

- (\$55,096) Decrease reflecting current vacancies and anticipated staffing turnover

### Other Charges

- \$53,914 Increase in Interfund Information Technology charges as provided by the General Services Department

## Program Discussion

The Treasurer-Tax Collector's Office is accountable for three primary functions - banking/treasury, processing property tax payments, and collection of delinquent debts through the Office of Revenue Collections (1-204).

As the County's banking depository, the Department provides pooled treasury services to County departments, schools, and special districts. These services include receiving cash receipts and depositing them with the County's banking institution; paying warrants issued by the County

# Treasurer - Tax Collector Tax Collector (1-202)

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*Steven L. Harrah, CPA, Treasurer-Tax Collector*

auditor or schools; and management of the Pool Treasury investment portfolio.

Cash balances in the County treasury average approximately \$183 million each day. Every month, the Department banks checks along with cash, representing \$52 million in receipts and pays anywhere from 12,000 to 15,000 County and school warrants also representing \$52 million in monthly disbursements.

The Treasurer-Tax Collector's Office administers the property tax collection function for the County, cities, schools, and special districts. Tax activities include mailing bills, recording payments, and reconciling accounts with the Auditor-Controller for the secured, unsecured, and supplemental property tax rolls. Annually, this office mails approximately 38,000 tax bills and collects and processes more than \$101 million in tax payments with a combined collection rate of 98%.

The Office of Revenue Collections (1-204) is the third division located in the Treasurer-Tax Collector's Office. Budgetary details for this function are detailed in a separate narrative.

Major projects and policy issues for this budget unit in FY 2015-16 will include:

The investigation into new property tax management systems in conjunction with Assessor, Auditor-Controller, Clerk Recorder and Information Technology Division to replace the County's current aging system with new and current software technology.

Continuing the coordination of the rollout of LexisNexis credit card acceptance services in other County departments as needed.

## Recommended Budget

This budget is recommended at \$998,815, which is an increase of \$12,117 (1.2%) as compared to FY 2014-15. The General Fund provides 62.4% of the financing for the Department and is increased by \$14,827 (2.4%) compared to FY 2014-15.

This recommendation reflects the decision to underfill the vacant Assistant Treasurer Tax Collector position for one year with a Staff Analyst. This change will give the Treasurer-Tax Collector time throughout FY 2015-16 to evaluate the staffing requirements of his office.

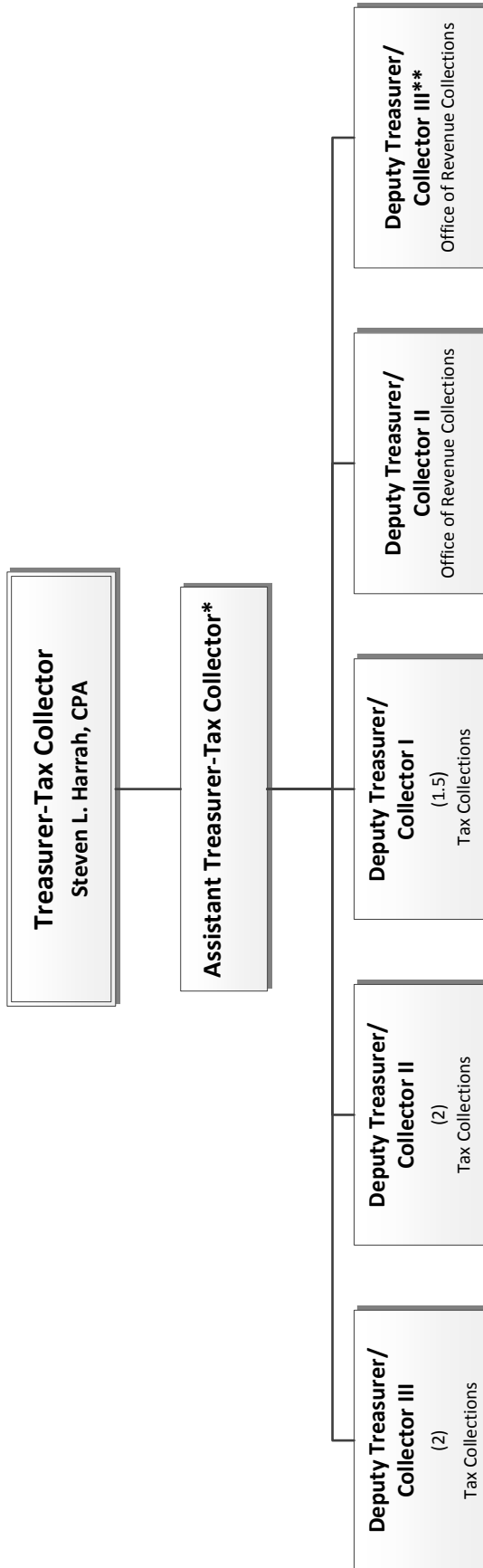
## Use of Fund Balance

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

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# Treasurer/Tax Collector FY 2015-2016

*Recommended*



**Notes:**

\* Under-fill position as a Staff Analyst.

\*\* This position is currently under-filled as a Deputy Treasurer/Collector II.

**Treasurer - Tax Collector**      *Steven L. Harrah, CPA, Treasurer-Tax Collector*  
**Office of Revenue Collections (1-204)**

EXECUTIVE SUMMARY					
DEPT HEAD: STEVEN L. HARRAH	UNIT: OFFICE OF REVENUE COLLECTION			FUND: GENERAL	0001 1-204
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	179,868	127,112	178,602	173,277	3.0-
SERVICES AND SUPPLIES	16,009	14,099	27,775	19,494	29.8-
OTHER CHARGES	6,603	2,911	7,532	8,727	15.9
* GROSS BUDGET	202,480	144,122	213,909	201,498	5.8-
INTRAFUND TRANSFERS	3,509	2,167	5,026	3,999	20.4-
* NET BUDGET	205,989	146,289	218,935	205,497	6.1-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	87,004	43,271	82,681	58,500	29.2-
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	87,004	43,271	82,681	58,500	29.2-
* UNREIMBURSED COSTS	118,985	103,018	136,254	146,997	7.9
ALLOCATED POSITIONS	3.33	3.33	3.33	3.33	.0

## Purpose

The Office of Revenue Collections (ORC) is a division of the Treasurer-Tax Collector's Office. The office acts as a collection agency, pursuing delinquent debts owed to departments of the County and the Superior Court. Currently, the Office of Revenue Collections has in excess of 19,000 accounts, 6,000 County and 13,000 Superior Court, logged into the system's inventory with unpaid balances exceeding \$9 million, \$1.8 million County and \$7.3 million Superior Court.

## Major Budget Changes

### Revenues

- (\$21,181) Decrease in Interfund Transfer-in ORC Collections special revenue fund (0-243)

## Program Discussion

It is projected that \$442,000 will be recovered in delinquent debts owed to County departments and the courts during FY 2014-15 including: Agriculture Department; Auditor; Child Support; Clerk-Recorder; Development Services; District Attorney-Victim Witness; Human Services-Health, Mental Health and Welfare; Juvenile Hall; Library; Probation; Public Defender; and Sheriff.

## Recommended Budget

This budget is recommended at \$205,497, which is a decrease of \$13,438 (6.1%) as compared to FY 2014-15. The General Fund provides 71.5% of the financing for the Department and is increased by \$10,743 (7.9%) compared to FY 2014-15.



## Treasurer - Tax Collector *Steven L. Harrah, CPA, Treasurer-Tax Collector* Office of Revenue Collections (1-204)

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This recommendation reflects the continued decision to hold vacant and unfunded one Treasurer-Deputy Collector position that was initially frozen and unfunded in FY 2009-10.

The General Fund cost for this budget unit has increased due to the depletion of Special Revenue Funds from the Treasurer's ORC Collections Fund (0-243). In prior years, these funds were transferred into the ORC

budget unit to cover the cost of one position in the office. For FY 2015-16, \$12,000 is budgeted to be transferred to offset a portion of the General Fund cost of one position.

### Use of Fund Balance

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

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# General Services

## *Section D*

General Services is managing a contract that includes solar power generation, lighting and energy efficiency improvements, and water conservation at several sites. The project is expected to reduce the County's annual energy costs by 75% and eliminate almost 3 million pounds of carbon dioxide emissions annually. These panels were installed on the roof of the Elections Division.



**General Services Department  
General Services Admin (1-205)**

*Megan M. Greve, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN M. GREVE	UNIT: GENERAL SERVICES DEPARTMENT		FUND: GENERAL		0001 1-205	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	641,009	582,911	723,568	749,999	3.7	
SERVICES AND SUPPLIES	449,686	343,964	492,136	478,868	2.7-	
OTHER CHARGES	31,559	26,065	30,526	51,389	68.3	
CAPITAL ASSETS	0	0	0	26,500	***	
* GROSS BUDGET	1,122,254	952,940	1,246,230	1,306,756	4.9	
INTRAFUND TRANSFERS	341,639-	248,139-	420,640-	423,501-	.7	
RESIDUAL EQUITY TRANS-OUT	0	12,668	0	0	.0	
* NET BUDGET	780,615	717,469	825,590	883,255	7.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	578,481	378,245	659,966	654,953	.8-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
OTHER FINANCING SOURCES	8,679	244	0	0	.0	
TOTAL OTHER REVENUES	587,160	378,489	659,966	654,953	.8-	
* UNREIMBURSED COSTS	193,455	338,980	165,624	228,302	37.8	
ALLOCATED POSITIONS	7.50	8.00	8.00	8.00	.0	

**Purpose**

This budget unit includes the administrative staff for the General Services Department as well as all Central Services functions that were previously included in budget unit 1-924 (now included as a program in this budget unit). In previous years, budget unit 1-205 represented only the Purchasing function of the General Services division of the Public Works Department.

Insurances due to the County's transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

**Services & Supplies**

- (\$15,665) Decrease in Professional and Specialized Services reflecting a reduction in mailings sent county-wide

**Major Budget Changes**

**Salaries & Benefits**

- \$32,643 Increase in Permanent Salaries due to negotiated Salaries and Benefits
- (\$22,386) Decrease in County Contribution – Group

**Other Charges**

- \$11,075 Increase in Interfund Information Technology charges

### Capital Assets

- \$26,500 One replacement vehicle

### Intrafund Transfers

- \$23,110 Increase in Intrafund Copy Services revenue (shown as a negative expense) reflecting the “per click” charges for department copiers
- (\$15,841) Decrease in Intrafund Copier Rental revenue, shown as a negative expense, due to isolating the “per click” charges from copier lease charges to departments

### Revenues

- (\$27,279) Decrease in Interfund Copier Rental revenue due to isolating the “per click” charges from copier lease charges to departments
- \$31,429 Increase in Interfund Copy Services reflecting the “per click” charges for department copier charges

## Program Discussion

### Administrative Staff

All administrative positions for the General Services Department are included in this budget unit.

- General Services Director
- Administrative Services Officer
- Procurement/Contract Analyst
- Central Services Assistant III

- Account Tech II
- Account Tech I
- Office Assistant III
- Office Assistant II

These positions provide management and support services to all functions and budget units within the General Services Department.

### Purchasing

Sutter County operates with a centralized purchasing function. Purchasing functions in the County are coordinated by the County Purchasing Agent. The Board of Supervisors has designated the Director of General Services as the County Purchasing Agent. The Purchasing Office assists County departments by providing product information, locating sources of supply, and explaining procurement options.

Purchasing is responsible for telephone communications and copier services as well as leasing facilities for County activities and renting and leasing County land and facilities to the public.

The Purchasing Office also provides procurement assistance to departments on major purchases of services and supplies with the following exceptions:

- Computers and software have traditionally been procured by the Information Technology ISF; however, with Information Technology now a division within General Services, it is anticipated these procedures will be streamlined
- Construction services are procured separately by the Development Services Department

- Procurement of most office supplies is decentralized and is performed by individual departments

The objective of Purchasing is to obtain the maximum value for each dollar expended, utilizing open competition, and impartial evaluation of alternate products. The Purchasing Office works to procure all equipment, supplies, and services, consistent with the quality, quantity, and delivery requirements of the requesting department, while adhering to County and State regulations, laws, rules, policies, and procedures. Purchasing also operates an interdepartmental courier service.

Costs for purchasing activities are allocated through the A-87 Cost Plan based on the number of purchase orders issued. Some tasks are directly charged to the supported activity.

### **Central Services**

As with the purchasing function, Sutter County utilizes a centralized organization, historically called Central Services, for the provision of postage services, printing services and copier lease services to County departments.

Copier leases are allocated and billed to user departments based on copier machine rental costs. During FY 2014-15, it was determined that it would be prudent to separate the charges for copier leases from the “per click” charges that vary from month to month depending upon how many pages are printed. This allows departments to clearly see lease costs versus printing charges.

Postage is also allocated and billed based on the postage costs for mail processing for each department. Printing services are directly billed to user departments based on the cost of

printing. At one time, Sutter County operated an in-house printing service, though now the majority of printing services involve managing outside vendor contracts and large print orders.

### **FY 2013-14 Reorganization**

In FY 2013-14, the Board of Supervisors approved a reorganization that established General Services as a stand-alone department and integrated the Information Technology Department as a division within General Services. The reorganized department includes:

- Fleet Services
- Purchasing (including Central Services functions)
- Facilities Management
- Information Technology
- Veterans Memorial Building
- Ettl Hall
- Live Oak Park Campground and County boat launch facilities
- Plant Acquisition

During FY 2014-15, the Water/Wastewater budget unit (1-702) was established and added to the General Services Department. Previously, this function was managed by the Development Services Department.

### **Recommended Budget**

This budget is recommended at \$883,255, which is an increase of \$57,665 (7.0%) compared to FY 2014-15. The General Fund provides 25.8% of the financing for this budget unit and is increased by \$62,678 (37.8%) when compared to FY 2014-15.

Capital Assets are recommended at \$26,500 for the purchase of a replacement vehicle. The Department has requested a hybrid vehicle to

replace an aging vehicle, in the Building Services budget unit (1-700), which is no longer used.

The vehicle will be used by administrative staff for:

- Traveling to purchase items in town
- Showing prospective customers available facilities for rent
- Traveling to inspect rental facilities after a renter has vacated the facility
- Travel in town to attend meetings with other County departments
- Travel to Sacramento to attend meetings and seminars

At this time, staff are utilizing personal vehicles for the above duties. It is estimated that Department staff travel over 5,000 miles per year combined. Staff will track savings related to increased fuel mileage for the hybrid vehicle to determine if such vehicles

would be suitable for future County vehicle purchases for other departments.

### **Budget Changes**

This budget unit reflects Intra/Interfund Administration Service revenues, which represent the provision of administrative support service to the other budget units in this Department. The addition of Interfund Administration-Miscellaneous Department revenue in the amount of \$342,856 reflects the administrative services provided by this budget unit to the Information Technology ISF and the Fleet ISF and is increased \$700 (0.2%) compared to FY 2014-15.

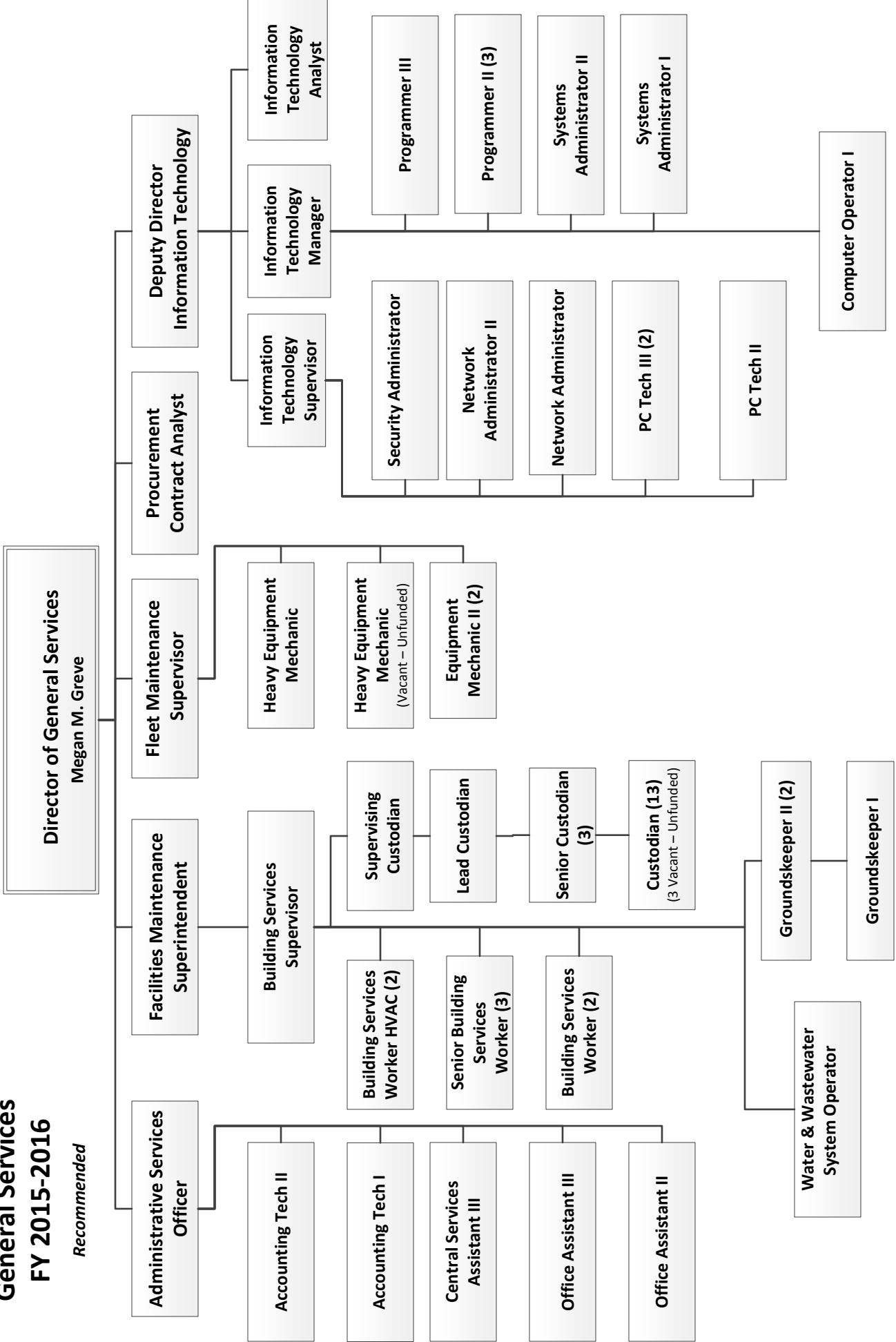
### **Use of Fund Balance**

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



# General Services FY 2015-2016

Recommended



**General Services Department  
Parks and Recreation (7-101)**

*Megan M. Greve, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN M. GREVE	UNIT: PARKS & RECREATION		FUND: GENERAL		0001 7-101	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	24,113	20,732	31,825	38,325	20.4	
OTHER CHARGES	28,796	1,801	31,536	36,784	16.6	
* GROSS BUDGET	52,909	22,533	63,361	75,109	18.5	
INTRAFUND TRANSFERS	238,643	211,463	223,047	191,166	14.3-	
* NET BUDGET	291,552	233,996	286,408	266,275	7.0-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	40,640	42,819	27,000	28,500	5.6	
GOVERNMENTAL REVENUES	100	100	0	0	.0	
TOTAL OTHER REVENUES	40,740	42,919	27,000	28,500	5.6	
* UNREIMBURSED COSTS	250,812	191,077	259,408	237,775	8.3-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

**Purpose**

The Parks and Recreation budget unit provides for the operation, routine maintenance services, management, planning, and improvements for the County park system which includes parks, boat ramps, monuments and recreational areas.

The mission of Parks and Recreation is to provide, and adequately maintain, recreation opportunities that are easily accessible and offer a high-quality outdoor experience in a safe environment; to protect park resources from incompatible uses; and to plan park development in such a manner as to minimize environmental impacts.

The Parks and Recreation budget unit is managed by the General Services Department.

**Major Budget Changes**

**Services & Supplies**

- \$7,000 Increase in Utilities based on historical data

**Other Charges**

- \$5,064 Increase in Interfund Insurance ISF Premium as provided by the Human Resources Department

**Intrafund Transfers**

- (\$33,548) Decrease in Intrafund (A-87) Building Maintenance charges as provided by the Auditor-Controller's Office

## **Program Discussion**

The Parks and Recreation program provides opportunities for a wide variety of recreational activities including camping, picnicking, swimming, fishing and boating. This budget unit covers the ongoing operation and maintenance of the County parks and recreation system and is staffed by employees from the Building Maintenance budget unit. Maintenance duties include grounds keeping and repair of facilities such as buildings, parking areas, fences, boat ramps, utilities, picnic tables and signs. Staff interacts regularly with the public by providing information on park facilities and regulations. Staff also monitor and collect fees for the use of facilities.

This budget unit funds the maintenance and improvements for three County parks, four boat-launching facilities, several monuments, and associated structures and grounds including:

- Live Oak Park and boat ramp
- Harter Park
- Donahue Park
- Boyd's Pump, Yuba City, and Tisdale boat launching facilities

## **Recommended Budget**

This budget is recommended at \$266,275, which is a decrease of \$20,133 (7.0%) compared to FY 2014-15. The General Fund provides 89.3% of the financing for this budget unit and is decreased \$21,633 (8.3%) for FY 2015-16.

## **Use of Fund Balance**

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

# General Services Department Building Maintenance (1-700)

Megan M. Greve, Director

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN M. GREVE	UNIT: BUILDING MAINTENANCE		FUND: GENERAL		0001 1-700	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	2,062,919	1,713,617	2,253,200	2,266,244	.6	
SERVICES AND SUPPLIES	748,890	1,040,727	1,071,858	1,065,968	.5-	
OTHER CHARGES	146,243	60,246	116,658	135,405	16.1	
CAPITAL ASSETS	0	84,665	96,325	35,000	63.7-	
* GROSS BUDGET	2,958,052	2,899,255	3,538,041	3,502,617	1.0-	
INTRAFUND TRANSFERS	155,060-	210,931-	102,000-	41,402-	59.4-	
* NET BUDGET	2,802,992	2,688,324	3,436,041	3,461,215	.7	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	560,431	527,260	512,223	484,065	5.5-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
OTHER FINANCING SOURCES	401	280	0	0	.0	
TOTAL OTHER REVENUES	560,832	527,540	512,223	484,065	5.5-	
* UNREIMBURSED COSTS	2,242,160	2,160,784	2,923,818	2,977,150	1.8	
ALLOCATED POSITIONS	31.00	31.00	31.00	30.00	3.2-	

## Purpose

The Building Maintenance budget unit includes three facilities functions: Facilities Management, Grounds Maintenance, and Custodial Services. The purpose of the budget unit is to provide resources to maintain the buildings and grounds that are owned, rented, or leased by Sutter County. Building Maintenance is responsible for the building and grounds maintenance and custodial services for 41 County properties that support approximately 800 County employees.

Minor improvement projects, generally of a value less than \$15,000, are typically included in the Facilities Management portion of this budget unit. Public Works or Facilities projects with a cost of \$15,000 or above are typically budgeted in the Plant Acquisition budget unit (1-801).

## Major Budget Changes

### Salaries & Benefits

- \$63,269 Increase due to adding one Building Services Supervisor position effective September 1, 2015
- (\$77,389) Decrease due to deleting one vacant Building Services Lead Worker position
- (\$70,981) Decrease due to deleting one vacant Building Services Worker – HVAC position
- \$64,881 Increase due to reinstatement of one Building Services Worker position that had been held vacant and unfunded

- \$35,940 Increase in Workers Compensation Insurance charges as provided by the Human Resources Department

#### **Services & Supplies**

- (\$35,379) Decrease in Rents & Leases Equipment related to a decrease in energy efficiency project financing payment for FY 2015-16
- \$30,000 Increase in Utilities based on increased rates for PG&E – this reflects anticipated charges related to the energy efficiency project

#### **Capital Assets**

- \$35,000 One replacement ¾-ton service bed pickup

#### **Intrafund Transfers**

- (\$53,969) Decrease in Intrafund (A-87) Building Maintenance revenues, shown as a negative expense, as provided by the Auditor-Controller's Office

#### **Revenues**

- (\$28,158) Decrease in Interfund (A-87) Building Maintenance revenues as provided by the Auditor-Controller's Office

## **Program Discussion**

The Building Maintenance budget unit contains three programs that provide three distinct services: Building Maintenance (70), Grounds Maintenance (71), and Custodial Services (72).

Building Maintenance staff performs preventative maintenance and routine repairs for County-owned facilities, including the repair of electrical, plumbing, HVAC, roofing, and structural systems. Utilities costs for most General Fund departments are budgeted in this budget unit.

The Grounds Maintenance staff maintains the grounds of 22 buildings and 8 recreation areas. Grounds Maintenance responsibilities include:

- Mowing
- Edging
- Weed control
- Leaf removal
- Tree pruning and trimming
- Irrigation maintenance/repair
- Fertilization
- Litter removal

Custodial staff performs cleaning services for County buildings, including the 24/7 Mental Health Inpatient Unit. These responsibilities include:

- General cleaning
- Vacuuming
- Trash and recycling removal
- Restroom cleaning with restocking of supplies
- Carpet cleaning
- Window washing

# General Services Department Building Maintenance (1-700)

Megan M. Greve, Director

Products and consumable cleaning items for the majority of County buildings are also budgeted within this program.

Selected staff oversee outside service contracts such as those for inspecting and maintaining fire suppression and security systems, custodial services, landscaping services, and minor renovations.

Costs for all three of these programs are allocated through the (A-87) Cost Plan based on labor, with the exception of utilities, which are allocated by square footage attributed to County activities. The (A-87) Cost Plan is produced each year by the Auditor-Controller's Office.

## Recommended Budget

This budget is recommended at \$3,461,215, which is an increase of \$25,174 (0.7%) as compared to FY 2014-15. The General Fund provides 86% of the financing for this budget unit and is increased by \$53,332 (1.8%) compared to FY 2014-15.

A portion of the costs for this budget unit are recouped from outside and sub-vented funds through the annual (A-87) Cost Plan.

The Chevron Energy Savings and Infrastructure Upgrade Project, now managed by Opterra Energy Services, is in its second year, and is expected to be completed in January 2016. Project costs for the solar array at the Acacia Corp Yard property are reflected in the Building Maintenance budget unit, with an anticipated reduction in Utilities expense. Both costs are distributed to County departments through the annual (A-87) Cost Plan. The share of cost from outside funding sources will be recouped through the Cost Plan process.

The budget also includes a reorganization of the staffing in the Building Maintenance program (70). This reorganization will allow the Division to operate more efficiently, providing enhanced supervision of all Building Maintenance Division programs. The following position allocation changes, resulting in a net reduction of 1.0 FTE, are recommended for FY 2015-16:

- Delete the vacant Building Services Worker Lead position
- Delete the vacant Building Services Worker - HVAC position
- Add and fund a Building Services Supervisor position effective September 1, 2015
- Reinstate a vacant Building Services Worker position

Capital Assets are recommended at \$35,000 for one replacement ¾-ton service bed pickup.

### Building Maintenance

Professional and Specialized Services are recommended to include only known recurring contract work such as elevator maintenance, fire extinguisher maintenance, pest control services and card access system repairs and monitoring. No contingency funds are budgeted for unanticipated work. Additional funding would be requested if additional services are required.

Maintenance of Structure & Improvements is recommended at \$75,000 to cover only those planned maintenance projects not budgeted in Plant Acquisition (1-801).

## **Use of Fund Balance**

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

**General Services Department  
Fish & Game Propagation (2-703)**

*Megan M. Greve, Director*

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: MEGAN M. GREVE	UNIT: FISH & GAME PROPAGATION	FUND: FISH AND GAME	0006 2-703		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	13,055	6,112	21,172	16,183	23.6-
OTHER CHARGES	927	590	436	777	78.2
* GROSS BUDGET	13,982	6,702	21,608	16,960	21.5-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	13,982	6,702	21,608	16,960	21.5-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	13,982	6,702	21,608	16,960	21.5-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	3,694	3,799	6,850	6,850	.0
CANCELLATION OF OBLIGATED F/B	0	0	14,758	10,110	31.5-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	3,694	3,799	21,608	16,960	21.5-
* UNREIMBURSED COSTS	10,288	2,903	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

**Purpose**

The purpose of the Fish & Game Propagation budget unit is to support Fish and Game Commission programs. The Commission develops and administers programs benefiting fish and game activities in the County.

This budget is financed by fines from violations of the California State Fish and Game Code. The revenue from these fines is restricted to use for fish and game related purposes.

The Fish and Game Propagation budget unit is managed by the General Services Department.

**Major Budget Changes**

**Services & Supplies**

- (\$4,000) Decrease in Special Department Expense – Youth Program per Fish and Game Commission request

**Revenues**

- (\$4,648) Decrease in Cancellation of Obligated Fund Balance due to reduced expenditures

**Program Discussion**

Under the direction of the Board of Supervisors, the Fish and Game



# General Services Department Fish & Game Propagation (2-703)

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*Megan M. Greve, Director*

Commission uses this budget to aid programs that help preserve the hunting, fishing, and wildlife heritage of Sutter County by providing opportunities for people to learn skills, safety, ethics, respect and stewardship in the conduct of outdoor pursuits.

To this end, the Commission supports programs that aid in the education of children and young adults:

- Participation in the Duck Egg Recovery Program
- Purchase of pheasants for and the support of an annual Junior Pheasant Hunt
- Salmon/Steelhead aquariums and arctic chillers for the local grade schools
- Field trips to fish hatcheries and wildlife preserves
- Junior fishing derbies
- Hunter safety
- Habitation restoration
- A scholarship program to support attendance at the Shady Creek Outdoor School Program from Sutter County Schools

The Fish and Game Advisory Commission sponsors a booth at the Yuba Sutter Fair promoting outdoor pursuits. The Fish and Game Commission also purchases and donates equipment to the California State Game Wardens assigned to Sutter County to assist them in their efforts to collect evidence and gain convictions of violations in the field.

Local support from the Fish and Game Commission includes donations to local organizations that support the Fish and Game Commission goals. These donations are not to exceed \$1,000 per group for a

total not to exceed \$7,000 awarded for the year. Several of the organizations that have benefited from the donations in the past include Westside Anglers, California Deer Association, Sutter Sportsman Association, various duck egg recovery projects and various school educational activities.

## Recommended Budget

This budget is recommended at \$16,960, which is a decrease of \$4,648 (21.5%) compared to FY 2014-15. All funding is provided through fines and interest.

The Special Department Expense – Fish and Game account reflects expenses related to programs, events, and donations such as:

- Purchase of pheasants
- Support of duck egg projects
- Yuba Sutter Fair booth
- Donations of equipment to the Game Wardens
- Donations to support special events, programs, and projects

The Special Department Expense – Youth Programs account reflects expenses specifically tied to youth educational programs, events and donations such as:

- Youth fishing derbies
- Salmon aquarium programs
- School educational programs and field trips
- Shady Creek Outdoor School scholarships

## Use of Fund Balance

The Fish & Game Propagation fund contains a Restricted Fund Balance in the amount of \$49,828 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$37,116 at July 1, 2015.

The FY 2015-16 Recommended Budget includes a Cancellation of Obligated Fund Balance in the amount of \$10,110, leaving an estimated ending balance of \$27,006.

**General Services Department  
Fleet Management ISF (4-580)**

*Megan M. Greve, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN M. GREVE	UNIT: FLEET MANAGEMENT ISF		FUND: FLEET MANAGEMENT ISF		4580 4-580	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	437,221	339,793	442,037	391,282	11.5-	
SERVICES AND SUPPLIES	789,485	478,009	859,275	859,211	.0	
OTHER CHARGES	130,414	95,353	179,262	324,612	81.1	
CAPITAL ASSETS	7,992	0	2,540	800	68.5-	
* GROSS BUDGET	1,365,112	913,155	1,483,114	1,575,905	6.3	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	1,365,112	913,155	1,483,114	1,575,905	6.3	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1,365,112	913,155	1,483,114	1,575,905	6.3	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	1,350,844	555,067	1,446,114	1,481,886	2.5	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	2,219	3,183	5,000	5,000	.0	
OTHER FINANCING SOURCES	2,168	0	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	0	89,323	***	
AVAILABLE FUND BALANCE 7/1	224,319	222,387	303,761	262,568	13.6-	
TOTAL AVAILABLE FINANCING	1,579,550	780,637	1,754,875	1,838,777	4.8	
* UNREIMBURSED COSTS	214,438-	132,518	271,761-	262,872-	3.3-	
ALLOCATED POSITIONS	5.00	5.00	5.00	5.00	.0	

**Purpose**

The Fleet Management budget unit operates as an Internal Service Fund (ISF). The Fleet Management ISF provides management services for County vehicles and equipment. Fleet Management, as an ISF, must generate its own revenue to cover expenditures.

Fleet Management currently administers and maintains over 434 County-owned and operated vehicles and pieces of equipment. The vehicles and equipment include cars and light duty trucks, semi trucks and trailers, off road equipment and specialty equipment such as ATVs.

Services are also provided to other local agencies or municipalities upon request.

The Fleet Management budget unit is managed by the General Services Department.

**Major Budget Changes**

**Salaries & Benefits**

- (\$70,981) Decrease in Salaries and Benefits due to leaving one Heavy Equipment Mechanic position vacant and unfunded for FY 2015-16

- \$25,177 Increase in Interfund Workers Compensation Insurance charges as provided by the Human Resources Department

### Services & Supplies

- \$20,000 Increase in Outside Vehicle repair to allow for possible increase in heavy equipment repair related to leaving the Heavy Equipment Mechanic position vacant and unfunded

### Other Charges

- \$63,469 Increase in Interfund Plant Acquisition charges for the recommended installation of an Oil/Water Separator
- \$73,534 Increase in Interfund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller's Office

### Revenue

- \$21,917 Increase in Maintenance revenue from outside agencies
- (\$29,171) Decrease in Interfund Fuel and Oil charges to other county departments
- (\$39,709) Decrease in Interfund Vehicle Maintenance charges to other departments
- \$82,735 Increase in Interfund Fleet Administration charges primarily due to increased Interfund Overhead (A-87) Cost charges

## Program Discussion

The goal of Fleet Management is to provide the highest possible quality vehicle and equipment maintenance and repair at the lowest possible cost; while ensuring the customer's maintenance and safety needs are met with the utmost courtesy and professionalism.

The ISF includes five staff positions: two Heavy Equipment Mechanic positions, two Equipment Mechanic II (light vehicle) positions and a Fleet Maintenance Supervisor position. The Fleet Management staff operate out of a maintenance facility located at the County Corporation Yard in Yuba City. Staff provide vehicle maintenance services and related vehicle administration services for County vehicles. Fiscal functions funded by this unit are provided by the General Services Department budget unit (1-205) and are reflected in the Interfund Administration Miscellaneous Department account.

Administrative services provided include:

- Fleet inventory
- Licensing, utilization
- Tracking of associated costs
- Replacement recommendations
- Access to the fuel card-lock system
- Vehicle disposal

Maintenance services include:

- Preventative maintenance
- Inspection
- Unscheduled maintenance
- Accident repair
- Special contract repair
- Warranty repair

Fleet Management staff also oversee adherence to government mandates such as:

- State unleaded and diesel smog inspections
- California Highway Patrol Biennial Terminal Inspections (BIT)
- California Air Resource Board (CARB) on-road and off-road regulations
- Heavy-Duty Vehicle Idling Emission Reduction Program
- Periodic Smoke Inspection Program (PSIP) for heavy-duty diesel vehicles
- Emission Control Label regulations
- Compliance with CARB Tire Inflation Regulations

Fuel card-lock interface and transaction auditing involves checking fueling details and quoted pricing from fuel vendors.

Fleet provides vehicle utilization informational reports to the County Administrator's Office and each department. This utilization information is made available to promote consistency in vehicle utilization and aid decisions regarding replacement of aging vehicles. Collectively with Fleet, the County continues to recognize the importance of extending the life of vehicle and equipment assets.

Costs for Fleet are charged in three ways:

- Costs for the repair of vehicles and equipment charged to the Department that operates the vehicle and/or equipment
- Costs of processing and procuring parts, supplies and outside repairs charged as a markup of the purchase price and charged to the Departments

that operate the vehicle and/or equipment

- Administrative costs for managing the Fleet charged to the Departments, allocated semiannually

## **Recommended Budget**

This budget is recommended at \$1,575,905, which is an increase of \$92,791 (6.3%) compared to FY 2014-15. The Fleet Management budget unit operates as an ISF and must balance revenue to expenditure within the fund.

This budget includes a recommendation to defund and leave vacant one currently vacant Heavy Equipment Mechanic position. The vacancy was created by a retirement during FY 2014-15. The General Services Department has requested to leave the position vacant during FY 2015-16 while evaluating workload related to the remaining three mechanic positions.

Due to the volatility in the price of fuel, it is difficult to accurately estimate future cost. Based on current fuel prices and reduced fuel use across departments, the Recommended Budget for FY 2015-16 includes \$486,634 for the purchase of fuel for the majority of County departments. This represents a 0.9% decrease compared to FY 2014-15. Additional funding may be required if major prolonged upward fluctuations in fuel prices are experienced.

The Recommended Budget includes \$93,469 in Interfund Plant Acquisition charges for the Fleet Oil / Water Separator project. The present vehicle washing system does not have the capability to separate the water from oil.

## **Use of Fund Balance**

The Fleet Management ISF contains a Net Assets balance in the amount of \$303,761 as of July 1, 2014. This amount represents the division's 60-day working capital needs. It is estimated the Net Assets balance will decrease to \$262,872 by July 1, 2015.

# General Services Department Information Technology ISF (8-145)

Megan M. Greve, Director

EXECUTIVE SUMMARY					
DEPT HEAD: MEGAN M. GREVE	UNIT: INFORMATION TECHNOLOGY ISF	FUND: INFORMATION TECHNOLOGY ISF	4581 8-145		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,798,820	1,442,603	1,998,091	2,028,284	1.5
SERVICES AND SUPPLIES	971,558	731,530	991,400	1,227,672	23.8
OTHER CHARGES	688,385	455,928	810,372	1,146,391	41.5
CAPITAL ASSETS	117,901	49,803	151,243	308,922	104.3
* GROSS BUDGET	3,576,664	2,679,864	3,951,106	4,711,269	19.2
INTRAFUND TRANSFERS	1	0	0	547	***
* NET BUDGET	3,576,665	2,679,864	3,951,106	4,711,816	19.3
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	3,576,665	2,679,864	3,951,106	4,711,816	19.3
<b>OTHER REVENUES</b>					
USER PAY REVENUES	3,535,981	1,837,370	3,669,178	4,829,696	31.6
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	8,479	7,654	0	0	.0
OTHER FINANCING SOURCES	2,159	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	186,197	417,914	393,082	417,976	6.3
TOTAL AVAILABLE FINANCING	3,732,816	2,262,938	4,062,260	5,247,672	29.2
* UNREIMBURSED COSTS	156,151-	416,926	111,154-	535,856-	382.1
ALLOCATED POSITIONS	16.80	16.80	16.80	16.00	4.8-

## Purpose

The Information Technology Internal Service Fund (ISF) is a division of the General Services Department and provides services to other County departments. As a centralized service, Information Technology (IT) is able to efficiently and cost-effectively handle the large volumes of systems and data that must be managed as part of the on-going and varied activities of the County.

These services include such tasks as: responsibility for the management of computer hardware and software resources; feasibility and evaluation studies necessary for acquisition of potential new applications; system development activities; computer room operations activities; coordination and

application of web technologies to serve the County internally and externally; and other desktop/laptop computer related activities.

## Major Budget Changes

### Salaries & Benefits

- (\$56,120) Decrease in Salaries & Benefits due to the elimination of a vacant .80 FTE Computer Operator position
- (\$30,143) Decrease in County Contribution – Group Insurances due to the County’s transition to San Joaquin Valley Insurance

- Authority and resultant health insurance premium decrease
- \$40,038 Increase in Interfund Workers Compensation charges as provided by the Human Resources Department

**Services & Supplies**

- \$250,000 Increase in Professional and Specialized Services reflecting a re-budget of the SunGard/KoaHills project

**Other Charges**

- \$170,244 Increase in Inter-program Labor Charges reflecting charges between Program 84 (Programmer Analyst) and Program 85 (Website Development)
- \$150,600 Increase in Interfund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller's Office

**Capital Assets**

- \$50,000 One replacement virtual server
- \$80,000 Next Generation Firewall
- \$70,000 Storage Area Network

**Revenues**

- \$170,244 Increase in Inter-program Labor Charges revenue reflecting charges between Program 84 (Programmer Analyst) and Program 85 (Website Development)

- \$150,000 Increase in Equipment Replacement related to purchase of recommended capital assets
- \$98,125 Increase in Interfund Projects representing other departments' share of cost of the SunGard/KoaHills project
- \$728,281 Increase in Interfund Information Technology charges representing the increase in costs charged by the Information Technology Division to County departments

**Program Discussion**

The Information Technology Division provides a variety of services and functions addressing automation needs throughout the County. The Division is divided into four functional areas: Operations, Network Support, PC/Desktop Support, and Programming.

**Operations** is responsible for the day-to-day functioning of the data center, system backup and recovery, routine and special job production, secure file transmissions, as well as building security systems, shipping and receiving, equipment preparation and surplus, and forms and consumable inventory control.

**Network Support** is responsible for the County's network. This includes the fiber optic system, file and application servers, routers, switches, hubs, firewalls, security appliances, directory and email services, web access and security, connections with State and Federal agencies, remote access,



virus protection, and software distribution and updates.

**PC/Desktop Support** provides direct desktop support for all the PCs, laptops, and electronic devices that are in place throughout the County. Staff is responsible for the troubleshooting, repair, replacement, and support of end user devices. Additionally, they support a variety of specialized applications in the various departments and provide extensive support to the devices, applications, and services in the Sheriff's Office.

**Programming** is responsible for the development and support of the County's legacy applications as well as the development, support, and routine maintenance of the County's web presence. This group supports such applications as Financial, Human Resources/Payroll, Mental Health, Health, Criminal Justice, Property, and Budgeting systems, in addition to a wide variety of web applications for both internal and external users.

The General Services Department provides overall management, budgeting and fiscal services, payroll, and purchasing and contracting oversight for IT.

On March 31, 2009, the Board of Supervisors approved a contract with SunGard Public Sector, Inc., to implement a new software system for Personnel, Payroll, Purchasing, and Budgeting. The intermediate upgrade of the financial module and the HR/Payroll module has been successfully implemented. During FY 2014-15, the Board approved an amendment to the contract to assist in the implementation of the remaining modules and upgrade the entire system to the most

current version. The FY 2015-16 budget reflects the re-budget of the portion of the project to be completed in FY 2015-16. It is expected the upgrade to One Solution will be completed by January 2016.

### **Enterprise Agreement – Office 365**

The FY 2015-16 budget includes a change in the Enterprise Agreement (EA) which provides for the County's Microsoft Office licenses by upgrading to Microsoft Office 365 licensing. For a minimal increase over previous EA renewal costs (approximately \$20,000), Microsoft Office 365 will revolutionize the way the County communicates and conducts business.

Office 365 will help the County sustain a reliable and cost-efficient IT infrastructure with robust security technologies, while advancing employee productivity and the value of our existing IT investment. Backed by powerful security features and performance reliability, Office 365 combines Microsoft's familiar productivity, collaboration, and communication tools to support workers virtually wherever they are, on almost any device, using the tools they already know.

Office 365 is a subscription plan that includes access to Office applications and productivity services that are Internet-enabled (cloud services). Office 365 offers the County numerous benefits and cost savings.

Some features of Office 365 include:

- **Exchange Online hosted email for government**

This includes 50GB mailboxes for every County user, which is more than 100

times the storage available on the current e-mail system. Replicating this amount of email storage in-house would cost the County over \$100,000 initially, not including ongoing support and maintenance.

- **File storage and sharing with OneDrive for Business**

OneDrive for Business gives every County user 1 TB of personal storage that syncs with their PC/Mac for offline access. This allows easy sharing of documents with others through Office or SharePoint. Replicating this amount of file/document storage in-house would cost the County roughly \$375,000 initially, not including ongoing support and maintenance.

- **Collaboration and Communication**

Lync online will allow the County to host online meetings with audio and video using one-click screen sharing, HD video conferencing, and virtual whiteboard. Connect with other Lync users via instant message, voice, and video calls, and share presence.

- **Mobility**

Sync email, calendar, and contacts; access SharePoint sites; view and edit Office documents with Office Online using a browser on Windows Phone, Apple iOS, and Android devices.

- **Legal Hold and Discovery**

Use archiving and legal hold capabilities, plus unlimited storage, for compliance needs. Use data loss prevention (DLP) policies for additional

compliance enforcement. Search and discover content across Office 365 based on personalized insights.

Office 365 for Government has a segregated infrastructure for US government customers with best-in-class security, transparency, and compliance features. Supported government standards include Criminal Justice Information Security (CJIS), ISO 27001, the US Health Insurance Portability and Accountability Act (HIPAA), the US Family Educational Rights and Privacy Act (FERPA), and the US Federal Information Security Management Act (FISMA).

Office 365 runs on a global network of datacenters, well protected by multiple layers of security and a strict privacy policy. Microsoft security practices take a risk-based, multi-dimensional approach to help safeguard data and services, defining security requirements and implementing the corresponding controls. To help protect the reliability of cloud services, Microsoft automatically stores data in geographically remote data centers. In addition, Office 365's service level agreement includes a financially backed 99.9 percent uptime guarantee.

## Recommended Budget

This budget is recommended at \$4,711,816. The Information Technology budget unit operates as an ISF and must balance revenues to expenditures within the fund. The recommended budget results in an increase of \$760,710 (19.3%) in Interfund Information Technology charges to County departments compared to FY 2014-15. The Interfund Information Technology account represents the total of all charges made to County departments for Information Technology services. Therefore, the increase equals the

amount that has been increased in other County department budgets for FY 2015-16.

The Recommended Budget includes the elimination of a vacant 0.8 FTE Computer Operator position. This results in a savings of \$56,120.

Capital Assets are recommended at \$200,000 as follows:

- **Next Generation Firewall (NGFW) System: \$80,000**

This will upgrade the County's information security infrastructure to protect in real-time against ever increasing and advanced cyber-attacks. The current firewall system is antiquated. The upgrade will allow elimination of the current firewall and web proxy, which are both end of life. The system includes multiple integrated systems/software.

- **Storage Area Network (SAN) System: \$70,000**

This will upgrade the capacity of the County's current SAN system that provides the storage for virtualized servers. The majority of the County's production servers and applications run in a virtualized environment housed on the SAN (including the financial system). The upgrade will allow elimination of eight storage servers and two physical servers that are all out of warranty, end of support, and would otherwise need to be replaced. The system includes multiple integrated systems.

- **Datacenter Server System: \$50,000**

This will replace and upgrade one-half of the County's current server system, which provides virtualization and data protection functions. This system hosts the bulk of the County's production servers and applications. The system is currently out of warranty and half of its components are end of support and end of life. The system includes multiple integrated systems/software.

## Use of Fund Balance

Starting in FY 2012-13 and continuing for three years through FY 2014-15, the Information Technology ISF has cancelled obligated fund balance to help reduce the costs to the County Departments. There is no remaining fund balance to cancel for FY 2015-16. This represents a portion of the increase in costs to County Departments in this budget.

The Information Technology fund contains a Committed Fund Balance designated for future appropriations in the amount of \$236,933 as of July 1, 2014. That balance was cancelled during FY 2014-15. It is estimated the Committed Fund Balance Designated for Future Appropriations will equal \$0 on July 1, 2015.

The fund also contains a Net Assets balance in the amount of \$417,976 as of July 1, 2014. This amount represents the Division's 60-day working capital needs. It is estimated that the Net Assets balance will be increased to \$535,856 at July 1, 2015. This reflects the increased working capital needs based on the increased budget for FY 2015-16.

# General Services Department Plant Acquisition (1-801)

Megan Greve, Director

DEPT HEAD: MEGAN M. GREVE		EXECUTIVE SUMMARY		FUND: GENERAL		0001 1-801
UNIT: PLANT ACQUISITION		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	ADOPTED BUDGET	CAO RECOMMEND	% CHANGE OVER
		2013-14	4-30-15	2014-15	2015-16	2014-15
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES		174,037	52,618	341,000	139,500	59.1-
OTHER CHARGES		208	0	0	0	.0
CAPITAL ASSETS		351,273	21,077	306,500	269,469	12.1-
* GROSS BUDGET		525,518	73,695	647,500	408,969	36.8-
INTRAFUND TRANSFERS		91,957-	12,434-	0	0	.0
* NET BUDGET		433,561	61,261	647,500	408,969	36.8-
<b>OTHER REVENUES</b>						
USER PAY REVENUES		266,158	0	264,000	269,469	2.1
GOVERNMENTAL REVENUES		76,695	0	0	0	.0
TOTAL OTHER REVENUES		342,853	0	264,000	269,469	2.1
* UNREIMBURSED COSTS		90,708	61,261	383,500	139,500	63.6-
ALLOCATED POSITIONS		.00	.00	.00	.00	.0

## Purpose

This budget unit, which is managed by the General Services Department, reflects all major County capital improvement and maintenance projects.

This budget unit is prepared jointly by the County Administrative Office, the Development Services Department, and the General Services Department.

## Program Discussion

Plant Acquisition projects are funded by a variety of funding sources, including State grants, Special Revenue funds, and the County General Fund. The Unreimbursed Cost shown in this budget unit represents the total General Fund cost. Each project that is financed by sources other than General Fund reserves is shown with a matching revenue account. If a project is being undertaken with a split financing arrangement, that split is also indicated on the revenue line. The project ledgers will show the corresponding

revenues and clearly demonstrate when a project has been fully reimbursed.

Plant Acquisition projects are primarily budgeted between two expenditure accounts. Projects budgeted in account #52130 Maintenance/Structures and Improvements within the Services and Supplies object level, include the larger maintenance and remodel projects that should not be capitalized, as they do not appreciably add to the life of the facility. Projects budgeted in Capital Assets account (#54200) Structures and Improvements, are capital projects that are new acquisitions or major improvements that appreciably extend the life of the facility. In some cases, budget account #52180, Professional and Specialized Services, is used when the project is a study, a plan, or an assessment.

Generally, those major projects budgeted at a cost of \$15,000 and over, which can be reimbursed directly from outside revenue sources, or which are performed directly by an outside contract, are included in the Plant Acquisition budget unit. General

# General Services Department Plant Acquisition (1-801)

Megan Greve, Director

maintenance projects that are budgeted less than \$15,000, which are performed by County forces, and which should be reflected in the County's (A-87) Cost Plan are generally included separately in the Building Maintenance budget unit (1-700).

## Recommended Budget

This budget is recommended at \$408,969. The recommendation includes one project that was authorized in prior years and is continuing in FY 2015-16, as well as three new projects for FY 2015-16.

It is recommended that immediate authorization be given to the Development Services Director to continue work on the prior year project that is being re-budgeted and both Development Services and General

Services departments to commence work on the new projects, without waiting for the adoption of the final budget resolution.

Both the Development Services and General Services Departments concur with this recommendation.

## Continuing Projects

The Development Services Director and County Administrative Officer are recommending that one previously authorized project, a backup generator to be installed at the Minimum Security jail facilities, be re-budgeted in FY 2015-16. This continuing project totals \$176,000, and is funded by the Criminal Justice Facilities fund (0-262).

Funding Source	Project No.	CONTINUING PROJECTS - DESCRIPTION	Amount
Criminal Justice Facilities Fund (Fund 0-262)	1503	Backup Generator at Minimum Security Jail	\$176,000

**General Services Department  
Plant Acquisition (1-801)**

*Megan Greve, Director*

Funding Source	Project No.	NEW PROJECTS - DESCRIPTION	Estimate
General Fund Obligated Fund Balance	1603	ADA Improvements pursuant to the 2011 ADA Transition Plan	\$45,000
Fleet Management ISF	1602	Install Precast Oil/Water Separator, connect to Wash Rack	\$93,469
General Fund Obligated Fund Balance	1601	Replace Roof at Main Library (Yuba City)	\$94,500

**Recommended New Projects**

The above chart summarizes the three new projects recommended for approval, and indicates the funding source for each project. The total of the newly requested projects for FY 2015-16 is \$232,969. Of this, \$139,500 is anticipated to be a General Fund Cost.

**Use of Fund Balance**

It is recommended that the \$139,500 Unreimbursed Cost of this budget be funded with monies from the General Fund Committed Fund Balance Designated for Capital Projects account (#31265). This one-time revenue is included in the Cancellation of Obligated Fund Balance account in the General Revenues budget (1-209).

**General Service Department  
Veterans' Memorial Community Building (7-203)**

*Megan M. Greve, Director*

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN M. GREVE	UNIT: VETS MEMORIAL COMMUNITY BLDG		FUND: GENERAL		0001 7-203	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	23,756	15,930	21,850	23,600	8.0	
OTHER CHARGES	502	1,138	663	1,209	82.4	
* GROSS BUDGET	24,258	17,068	22,513	24,809	10.2	
INTRAFUND TRANSFERS	119,337	110,109	113,818	100,536	11.7-	
* NET BUDGET	143,595	127,177	136,331	125,345	8.1-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	41,860	42,140	37,000	37,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	41,860	42,140	37,000	37,000	.0	
* UNREIMBURSED COSTS	101,735	85,037	99,331	88,345	11.1-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

**Purpose**

The Veterans' Memorial Community Building budget unit covers the expenses of operating and maintaining the building. The Veterans' Building is leased on a priority basis to local veterans' associations for member meetings, dinners, and direct fundraising projects at no associated cost. This facility is also available to individuals, groups, and other organizations to rent on an "as available" basis. This budget unit is managed by the General Services Department.

**Program Discussion**

The Veterans' Memorial Community Building is operated by the County as a service to the community. Qualified veterans' organizations are given first priority use of the building. When not in use by qualified veterans' organizations, the building is available to the community for rent on a first come, first served basis. Those organizations or individuals renting the building are granted use of the main auditorium and the kitchen. The rental fees collected are used to help offset the costs of maintenance and improvements.

**Major Budget Changes**

**Intrafund Transfers**

- (\$13,496) Decrease in Intrafund (A-87) Cost Plan Building Maintenance charges as provided by the Auditor-Controller's Office

An online reservation system is available to the public to check the availability of the building and to tentatively reserve dates for use.

The General Services Department is responsible for the ongoing operation and maintenance of the Veterans' building. Maintenance duties include grounds keeping and facility repair. Staff interacts regularly

**General Services Department  
Veterans' Memorial Community Building (7-203)**

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*Megan M. Greve, Director*

with the public by providing information on regulations, collecting fees, responding to community questions, and coordinating rentals with other agencies.

### **Recommended Budget**

This budget is recommended at \$125,345, which is a decrease of \$10,986 (8.1%) compared to FY 2014-15. The General Fund provides 70.5% of the financing for this budget unit and is decreased by \$10,986 (11.1%) for FY 2015-16.

### **Use of Fund Balance**

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



EXECUTIVE SUMMARY					
DEPT HEAD: MEGAN M. GREVE	UNIT: Ettl HALL (MUSEUM MEETING RM) FUND: GENERAL			0001 7-204	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	2,201	1,828	9,114	7,850	13.9-
OTHER CHARGES	2,993	330	192	2,979	1,451.6
* GROSS BUDGET	5,194	2,158	9,306	10,829	16.4
INTRAFUND TRANSFERS	24,473	11,385	21,033	16,477	21.7-
* NET BUDGET	29,667	13,543	30,339	27,306	10.0-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	6,620	9,000	6,600	7,200	9.1
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	6,620	9,000	6,600	7,200	9.1
* UNREIMBURSED COSTS	23,047	4,543	23,739	20,106	15.3-
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Ettl Hall meeting room is adjacent to the Community Memorial Museum and includes the newly constructed Schnabel and Dean patio. This budget unit reflects the expenses of operating and maintaining the building, and related rental revenue.

The Hall was constructed using public and donated funds. Sutter County applied State Park grant funds to construct a meeting and event hall and Dorothy Ettl, a Meridian native and a longtime volunteer with the Community Memorial Museum of Sutter County, made a generous donation in her will to help provide meeting space for activities. The County uses the space for exhibits and meetings supporting the County Museum and rents the space to the public along with the Rose Garden.

Activities related to the Community Memorial Museum, such as school tours, programs, and fundraising events, are conducted in this Hall at no cost. This facility is also available for individuals,

groups, and other organizations to rent. The proceeds of rentals are applied back to the costs of operating the Hall and the Museum and to pay back the loan provided by the General Fund to complete the project.

The Ettl Hall budget unit is managed by the General Services Department.

## Major Budget Changes

### Services & Supplies

- (\$3,164) Decrease in Special Department Expense related to property levies now paid through the Building Maintenance budget unit (1-700)
- (\$1,300) Increase in Utilities related to current projections

### Other Charges

- \$2,668 Increase in Contribution to Other Agencies for payment of profit of rental proceeds to the Museum Commission

### Intrafund Transfers

- (\$4,639) Decrease in Intrafund (A-87) Cost Plan Building Maintenance charges as provided by the Auditor-Controller's Office

## Program Discussion

Ettl Hall is operated by the County as a service to the community. The Community Memorial Museum has priority use of the facility for museum and educational related events at no cost. At other times, the Hall is available to the community for rent on a first come, first served basis. Those renting the Hall are able to rent the Hall, the patio, and rose garden area, or a combination thereof. An on-line reservation system is available to the public to check the availability of the building and to tentatively reserve the facility. The rental fees collected are used to help offset the costs of operations and maintenance. One half of the rental income, in excess of these expenses, is transferred to the Museum Commission. The County General Fund covers the remainder of expenses. The rates to be charged for rental of the facility are set by the Board of Supervisors.

The General Services Department is responsible for the ongoing management, operation and maintenance of the Hall. Maintenance duties include grounds keeping and repair of the facility. Staff interacts regularly with the public by providing information on scheduling, regulations, collecting fees, responding to community questions, and coordinating rentals.

## Recommended Budget

This budget is recommended at \$27,306, which is a decrease of \$3,033 (10.0%) compared to FY 2014-15. The General Fund provides 73.6% of the financing for this budget unit and is decreased by \$3,633 (15.3%) for FY 2015-16.

The Recommended Budget includes estimated rental revenues of \$6,600, which reflects actual rental revenue over the past three years. The Community Memorial Museum Commission is estimated to receive \$2,668, which represents half of the net rental revenue (less rental expenses). The remaining half of the net rental revenue is returned to the General Fund to repay the General Fund loan used to construct the facility.

## Use of Fund Balance

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

**General Services Department  
Water / Wastewater Facilities (1-702)**

*Megan M. Greve, Director*

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: MEGAN M. GREVE	UNIT: WATER/WASTEWATER FACILITIES		FUND: GENERAL	0001 1-702	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	299	72,775	102,424	104,763	2.3
SERVICES AND SUPPLIES	0	30,555	3,055	98,875	3,136.5
OTHER CHARGES	0	3,647	5,920	6,846	15.6
* GROSS BUDGET	299	106,977	111,399	210,484	88.9
INTRAFUND TRANSFERS	0	2,426	364	4,842	1,230.2
* NET BUDGET	299	109,403	111,763	215,326	92.7
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	4,273	111,763	215,326	92.7
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	0	4,273	111,763	215,326	92.7
* UNREIMBURSED COSTS	299	105,130	0	0	.0
ALLOCATED POSITIONS	.00	1.00	1.00	1.00	.0

**Purpose**

The Water / Wastewater Facilities budget unit was created in FY 2014-15 and incorporated the Water / Wastewater Operator position and related appropriations out of the Water Resources budget unit (1-922) managed by Development Services.

This budget unit maintains and repairs the water / wastewater systems in Sutter County:

- Sutter County Waterworks District #1 (4-400) budget unit (Robbins)
- Rio Ramaza Community Service District (0-395) budget unit
- Parks and Recreation (7-101) budget unit (Live Oak Park)

The funding for the operations and maintenance of these systems is contained in the appropriate budget units and will be transferred to this budget unit as Water / Wastewater Operator labor and services are

used. This budget unit is also responsible for assisting the Building Maintenance Division, as assigned.

This budget unit is managed by the General Services Department.

**Major Budget Changes**

**Services & Supplies**

- \$53,600 Increase in Maintenance Structure Improvement due to estimated maintenance needs of serviced facilities
- \$15,000 Increase in General Supplies related to operation of serviced facilities
- \$24,000 Increase in Professional and Specialized Services related to outside services of facilities

# General Services Department Water / Wastewater Facilities (1-702)

Megan M. Greve, Director

## Revenues

- \$22,000 Increase in Interfund Water Agencies related to revenue from Rio Ramaza Community Service District
- \$81,563 Increase in Contribution from Other Agency Sutter County primarily due to revenue from Sutter County Waterworks District #1

## Program Discussion

This budget unit primarily reflects the costs for the maintenance and operations of the water / wastewater systems in the County. Assistance is also provided to the Building Maintenance Division, as assigned. Because these duties are better supported by facilities management where the County's other maintenance functions are budgeted, this budget unit was assigned to the General Services Department starting in FY 2014-15.

The Water / Wastewater Operator position allocation and related funding was previously in the Water Resources (1-922) budget unit in the Development Services Department.

When the budget unit was created, some expenses were extracted from the Water Resources budget unit and some remained due to uncertainty in methodology for these items. During FY 2014-15, the General Services staff and the Development Services staff made adjustments to the methodology used for purchasing supplies and charging labor costs to each budget unit. It was determined that it would be appropriate for the Water / Wastewater budget unit to provide all of the services and supplies and

charge those, along with the labor, for the operations. The budget has increased accordingly; however, there is a corresponding decrease in the Water Resources budget unit.

## Recommended Budget

This budget is recommended at \$215,326. This is an increase of \$103,563 (92.7%). The General Fund does not provide funding for this budget unit. All funding is provided by the water / wastewater systems maintained by the Water / Wastewater Operator position.

The budget includes \$53,600 in Maintenance of Structures as follows:

- Step Tank Cleaning \$20,000
- Green Sand Replacement \$20,000
- Water Tank Cleaning \$2,600
- Water Tank Repairs \$4,000
- Back Wash Tank Cleaning \$4,500
- Back Wash Repairs \$2,500

There is \$15,000 budgeted in General Supplies to cover supplies needed for operations including:

- Chlorine
- Pumps
- Step Tanks
- General Supplies
- Replacement of worn filters/pumps

The budget contains \$24,000 in Professional and Specialized Services to cover costs related to operations such as:

- Step Tank Pumping \$15,000
- Water Sample Testing \$7,200
- Other misc. services \$1,800

## Use of Fund Balance

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

# General Services Department Rio Ramaza Wastewater Fund (0-395)

Megan M. Greve, Director

EXECUTIVE SUMMARY					
DEPT HEAD: MEGAN M. GREVE		UNIT: RIO RAMAZA COMMUNITY SRVC DIST FUND: RIO RAMAZA COMMUNITY SRVC DIST 0395 0-395			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	10,520	7,109	10,900	11,400	4.6
OTHER CHARGES	11,615	448	23,295	24,226	4.0
* GROSS BUDGET	22,135	7,557	34,195	35,626	4.2
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	22,135	7,557	34,195	35,626	4.2
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	22,135	7,557	34,195	35,626	4.2
<b>OTHER REVENUES</b>					
USER PAY REVENUES	5,196	4,312	5,940	5,940	.0
GOVERNMENTAL REVENUES	31	14	29	29	.0
GENERAL REVENUES	3,971	2,686	4,003	4,001	.0
CANCELLATION OF OBLIGATED F/B	0	0	24,223	25,656	5.9
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	9,198	7,012	34,195	35,626	4.2
* UNREIMBURSED COSTS	12,937	545	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Rio Ramaza Wastewater Fund (RRWF) was originally established to provide sewer and water service to the Rio Ramaza Mobile Home Park. These utility services were assumed by Sutter County when the Rio Ramaza Community Services District was dissolved by resolution of the Local Agency Formation Commission on April 12, 1972. In 1992, individual wells for the remaining nine service connections were installed using CDBG funding and the community water system was shut down. Only wastewater service is currently provided to the community of Rio Ramaza.

This budget unit is funded by both monthly user fees and local ad valorem tax revenues

on the parcels in the Rio Ramaza subdivision.

This budget unit was previously administered by the Water Resources Division of the Development Services Department. Beginning in FY 2014-15, the budget unit is administered by the General Services Department, with services provided by the Water/Wastewater Facilities budget unit (1-702).

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## **Program Discussion**

The Rio Ramaza Subdivision is located on the southern edge of Sutter County, just north of the Sacramento International Airport.

The RRWF provides resources to operate and maintain a wastewater collection system with collection mains and a pumping station. The plant consists of an evaporation pond and operates under the California Central Valley Regional Water Quality Control Board Waste Discharge Requirements Order #88-012. The Sutter County General Services Department provides State certified personnel to manage and operate the system. Those costs are charged to the RRWF.

The RRWF receives revenues from user fees, currently at \$55.00 per residence (equivalent dwelling unit), per month, and an ad valorem property tax on all parcels in the park. The annual user fees and tax revenues are less than the costs to operate the system. However, the fund still has a balance from the proceeds of the dissolved Community Services District that is reduced every year to operate the system.

Most of the properties served in the Subdivision are vacant and many are owned by Sacramento County. Nine active accounts remain in the system. Due to the

subdivision's location along the flight path of the airport, the Sacramento County Board of Supervisors has allocated, and continues to allocate, funds to the Sacramento Metro Airport Authority for the acquisition of all properties in the Rio Ramaza Subdivision. Properties are to be acquired only when the property owner wishes to sell.

## **Recommended Budget**

This budget is recommended at \$35,626, which is an increase of \$1,431 (4.2%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund.

## **Use of Fund Balance**

The Rio Ramaza Wastewater Fund contains a Restricted Fund Balance in the amount of \$205,524 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$180,952 at July 1, 2015.

The FY 2015-16 Recommended Budget includes a Cancellation of Obligated Fund Balance in the amount of \$25,656, leaving an estimated ending balance of \$155,296.

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# Human Services

## *Section E*

The Public Health Department's van reminds the community to make half their food fruits and vegetables for a healthy lifestyle.



# Human Services Administration (4-120)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: HUMAN SERVICES ADMINISTRATION FUND: HEALTH			0012 4-120		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	381,250	292,097	431,333	403,647	6.4-	
SERVICES AND SUPPLIES	18,151	8,199	14,400	39,500	174.3	
OTHER CHARGES	27,124	4,045	10,457	18,217	74.2	
* GROSS BUDGET	426,525	304,341	456,190	461,364	1.1	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	426,525	304,341	456,190	461,364	1.1	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	365,130	111,076	383,799	390,567	1.8	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	365,130	111,076	383,799	390,567	1.8	
* UNREIMBURSED COSTS	61,395	193,265	72,391	70,797	2.2-	
ALLOCATED POSITIONS	3.00	3.00	3.00	3.00	.0	

## Purpose

The Human Services-Administration budget contains the salary, benefits, and related support costs of the Director of Human Services and support staff. The Director provides executive leadership for the Department of Human Services, Sutter County's largest department, which is comprised of three divisions: the Health Division, the Mental Health & Substance Use Disorder Division, and the Welfare and Social Services Division.

- (\$8,499) Decrease in County Contribution – Group Insurances due to the County's transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

## Services & Supplies

- \$25,000 Increase in Professional and Specialized Services related to an assessment of Electronic Personal & Health Information maintained by the Human Services Department

## Major Budget Changes

### Salaries & Benefits

- \$7,387 General increase due to negotiated Salaries and Benefits
- (\$26,574) Decrease in Extra Help

### Other Charges

- \$6,000 Increase in Interfund Administrative Expense

## Program Discussion

This budget funds the Director and support staff that provides leadership and administrative support functions for the Department of Human Services.

FY 2015-16 will be the third year of the Department's involvement in the implementation the Affordable Care Act (ACA). The three divisions of the Human Services Department are each affected differently by the ACA. The Welfare and Social Services division has had the primary responsibility of enrolling beneficiaries in the expanded Medi-Cal system. Mental Health and Substance Use Disorder division has an expanded population they are servicing while at the same time been working with the Medi-Cal managed care plans to coordinate services. The Public Health division has also been working with the Medi-Cal managed care plans and the providers to coordinate services for this population. Continual changes at the State and Federal level will most likely require ongoing adjustments in the Department's operations.

The Department, and its three divisions, occupy approximately 110,000 square feet. Of this amount approximately 40,000 is leased. The continuing need for additional space, especially in the Welfare and Social Services division, and the need to coordinate services are requiring the Department to take intermediate steps to address the space needs of the divisions pending a coordinated plan. To this end the department will continue to work with the CAO's office to explore alternatives to address the facility needs of the department.

The cost of Human Services Administration has generally been apportioned among the

Department's three divisions based on the number of employees allocated to each division. Because the Director of Human Services' office is located in the Health Building, this budget has been placed in the Health Fund. Consequently, its Unreimbursed Cost represents the Health Fund's share of the Human Services-Administration budget.

## Recommended Budget

This budget is recommended at \$461,364, which is an increase of \$5,174 (1.1%) compared to FY 2014-15.

The \$70,797 unreimbursed cost, which is decreased by \$1,594 (2.2%) from FY 2014-15, represents the Health Department's share of the Human Services-Administration budget. This Unreimbursed Cost is, in concept, partially funded by the General Fund through the General Fund's contribution to the Health Fund.

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) and the Health Information Technology for Economic and Clinical Health (HITECH) Act require health care providers to have in place privacy and security protections for health information. These privacy and security protections were required to be in place in 2005-06. Part of this process included a risk analysis to conduct an accurate and thorough assessment of the potential risks and vulnerabilities to the confidentiality, integrity, and availability of electronic protected health information. Since it has been about ten years since this was last accomplished the Department is recommending that another risk analysis be performed; \$25,000 has been included in the Professional and Specialized Services account to accomplish this task.

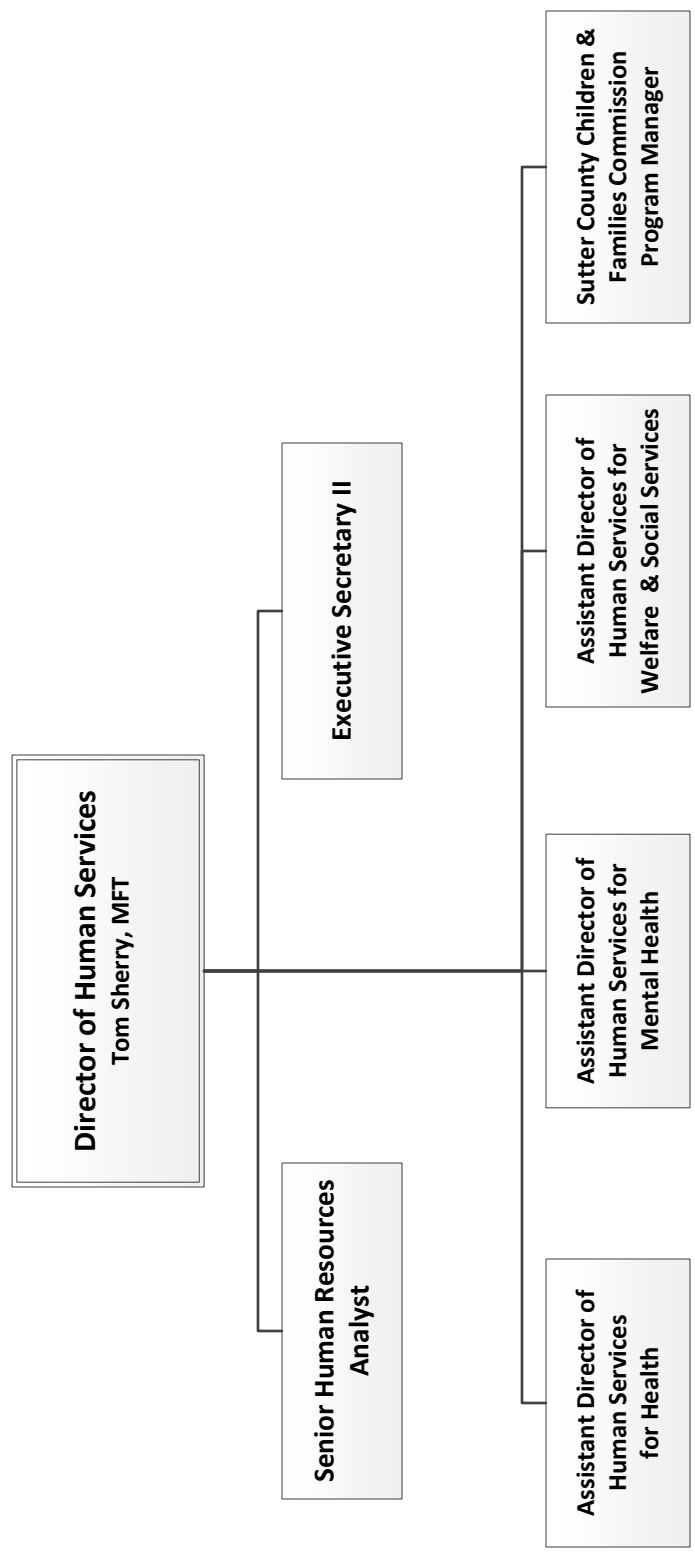
## **Use of Fund Balance**

This budget unit is within the Health Fund.  
The budget does not include the use of any  
specific fund balance.

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**Human Services Administration  
FY 2015-2016**

*Recommended*



# Human Services Health (4-103)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: COUNTY HEALTH		FUND: HEALTH		0012 4-103	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	4,572,567	3,757,551	4,798,935	5,028,214	4.8	
SERVICES AND SUPPLIES	583,551	531,297	646,161	682,833	5.7	
OTHER CHARGES	350,374	243,260	324,362	466,434	43.8	
CAPITAL ASSETS	5,679	0	0	0	.0	
* GROSS BUDGET	5,512,171	4,532,108	5,769,458	6,177,481	7.1	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	5,512,171	4,532,108	5,769,458	6,177,481	7.1	
OTHER REVENUES						
USER PAY REVENUES	816,460	393,989	781,694	920,803	17.8	
GOVERNMENTAL REVENUES	2,238,006	1,465,758	2,238,705	2,370,024	5.9	
TOTAL OTHER REVENUES	3,054,466	1,859,747	3,020,399	3,290,827	9.0	
* UNREIMBURSED COSTS	2,457,705	2,672,361	2,749,059	2,886,654	5.0	
ALLOCATED POSITIONS	54.68	53.68	52.68	54.18	2.8	

## Purpose

The Sutter County Health Department is responsible for the provision of health care services to residents of Sutter County. The Department accomplishes this through the operation of three distinct medical service units: Public Health, Sutter County PeachTree Clinic contract services, and Jail Medical Services.

Public Health is responsible for providing basic preventive health services to the residents of Sutter County to improve the health and wellness of the individual in accordance with the mandates of the Health and Safety Code, the California Code of Regulations, Title 17 and Title 22. Under Health and Safety Code Section 101025, counties have a broad mandate to preserve and protect the public health of their communities. Traditional public health functions focus on the overall health of our communities in ways that are usually beyond the scope of health insurance, such as

monitoring, investigating, and containing communicable and food-borne disease outbreaks; planning for and responding to local disasters; ensuring our water supplies are safe; educating the public about emerging health risks and prevention measures; and tracking the health status of our communities in order to develop community-based responses.

The Clinical Services component of the Department is responsible for providing non-emergency medical care to Sutter County residents. The clinic fulfills the County Welfare and Institutions Code §17000 requirement to provide medical care to residents who are indigent. Since June 2011, this requirement is met through the County's contract with PeachTree Healthcare for the management and provision of services through the Outpatient Clinic.

The Jail Medical Services unit is responsible for the provision of healthcare to individuals held at or incarcerated in the County Jail, the



# Human Services Health (4-103)

Tom Sherry, Director of Human Services

Jail Medical Services budget is discussed in a separate budget unit (4-134).

## Major Budget Changes

### Salaries & Benefits

- \$109,933 General increase due to negotiated Salaries and Benefits
- \$78,063 Increase related to the addition of one (1.0 FTE) Program Health Specialist during FY 2014-15 for grant related tasks
- \$30,840 Increase related to increasing a part-time Program Health Specialist (0.5 FTE) position to a full time (1.0 FTE) position during FY 2014-15 for grant related tasks
- \$110,210 Increase related to the addition of one (1.0 FTE) Public Health Nurse II position
- (\$91,123) Decrease related to the elimination of one (1.0 FTE) vacant Licensed Vocational Nurse position
- (\$8,644) Decrease in County Contribution – Group Insurances due to the County’s transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

### Services & Supplies

- \$4,220 Increase in Household Expenses related to an increase

cost in janitorial supplies and infectious waste disposal

- \$3,992 Increase in Memberships related to the Health Officer’s membership to HOAC
- \$12,863 Increase in Special Departmental Expense related primarily to Grant funded purchases
- \$10,812 Increase in Employment Training and in Transportation and Travel related primarily to Grant funded training and travel

### Other Charges

- \$4,188 Increase in Liability Insurance ISF premium charges as provided by the Human Resources Department
- \$51,351 Increase in Interfund Information Technology charges as provided by the General Services Department
- \$85,582 Increase in Interfund (A-87) Building Maintenance charges as provided by the Auditor-Controller’s Office

### Revenues

- \$14,432 Increase in Rent Land and Buildings related to Lease Agreement with Peach Tree Healthcare, Inc.
- \$114,150 Increase in Interfund Misc. Transfer-In related to the Welfare Division’s (5-101)

transfer of SNAP-Ed Grant funds to the Health Division for related program services

- \$40,000 Increase in State Supplemental Nutrition Assistance Program Education Grant Funding
- \$95,585 Increase in Federal Women, Infant, and Children Grant Funding

## Program Discussion

This budget funds the Health Division that staffs and operates the County's Public Health programs and oversees the provision of services to medically indigent Sutter County residents.

The Public Health services and programs are dedicated to promotion, protection, and improvement of the health of Sutter County residents. The goal of the services and programs is to optimize the health and well-being of the people in Sutter County, primarily through population-based programs, strategies, and initiatives.

Historically, the top priorities have included communicable disease control, environmental health services, and child health programs. In recent years the priorities have included the provision of a number of special programs for community and individual wellness and improvement of lifestyle, with the goal of reducing chronic disease incidence. The Division is also responsible for preparing for and responding to public health emergencies, including natural disasters, acts of terrorism, and pandemic diseases.

## Indigent Health Care

Welfare and Institutions Code §17000 requires counties to provide health care to indigent adults. Medi-Cal expansion as a result of Affordable Care Act (ACA), passed by Congress in March 2010, covers adults up to 138% of Federal Poverty Level (FPL). Adults with incomes between 138% and 400% FPL are eligible for subsidized coverage through Covered California. However, unlike Medi-Cal, these adults have limited windows to enroll in coverage. If an adult misses open enrollment, he or she will have to wait for the next open enrollment period. In the meantime, that adult may qualify for a county indigent program.

All counties have retained responsibilities for public health and health care services for indigent adults. Funding for these services was addressed through AB 85.

## Jail Medical Services (JMS)

The Health Division also operates Jail Medical Services at the Sutter County Jail. The Jail medical costs and program description are reflected in the Jail Medical Services budget unit (4-134). Prior to FY 2012-13, this program had been combined in the Health budget unit (4-103).

## Specialized Health Programs

The Health Division budget also funds various specialized health programs through a combination of grant and County funds. These include administration of the California Children's Services (CCS) Program; Child Health and Disability Prevention (CHDP) program; Tuberculosis Control Program; HIV/AIDS Surveillance program;

# Human Services Health (4-103)

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*Tom Sherry, Director of Human Services*

Communicable Disease (CD) Control program; Health Care Program for Children in Foster Care (HCPCFC); Community Chronic Disease Prevention Program; Public Health Immunization and TB skin testing Clinic; Childhood Lead Prevention Program; Childhood Injury Prevention Programs including Bicycle Helmet and Car Seat programs; Medi-Cal Outreach and Enrollment program; Medi-Cal Administrative Activities (MAA) program; Vital Statistics Registration for Births and Deaths; administration of the Proposition 99 Tobacco Tax Fund and 1991 Realigned Health Fund components; administration of the Emergency Medical Services Maddy Act Funds; representation of Sutter County to the County Medical Services Program (CMSP); Public Health Emergency Preparedness program; Pandemic Influenza program; and the Women, Infants, and Children's (WIC) Supplemental Nutrition program as well as the Supplemental Nutrition Assistance Program Education (SNAP-Ed) grant program.

## Funding of the Health Division

Overall, the FY 2015-16 Health Division budget reflects an attempt to maintain programs at a consistent level to protect the public health of the community, with consideration given to current funding and actual needs of the community. Health Division services are financed through a combination of County General Fund dollars, State grants, and 1991 Realignment funds (as modified by AB 85).

The Health Division oversees five special revenue funds, where certain grant revenues are designated for specific program uses. These funds are: Bioterrorism Trust (fund 0-124), Bicycle Helmet Safety (0-178), Tobacco Education Trust (0-246), Vital Statistics Trust (0-287), and Child Passenger

Restraint (0-298). Revenue from these special revenue funds is transferred into the Health Division budget as needed to support the designated programs and related services, as dictated by the individual fund requirements.

## Future Considerations

The Public Health Emergency Preparedness Program (PHEP) and the Pandemic Influenza (Pan Flu) Program coordinates preparedness and response activities for all public health emergencies. This includes natural disasters, acts of terrorism, and pandemic diseases. In FY 2014-15, additional one-time funding from PHEP was provided for Ebola response preparation.

This funding as well as the regular PHEP and Pan Flu funding provided the opportunity to plan and support surge capacity in the medical care and public health systems. Funding for these programs was from Federal and State funds that support the Department's emergency preparedness activities. There is uncertainty if the funding for PHEP and Pan Flu programs will continue after the current funding cycle that ends in FY 2016-17. The Division has incorporated some of the PHEP tasks into the roles of employees outside of these programs. However, ongoing updates and training for emergency preparedness will be unavailable if the funding is discontinued.

Chronic Disease Control efforts continue with the health care agency community, to improve individual and population health outcomes. The Division continues to promote healthy behaviors related to obesity, diabetes prevention, and cardiovascular health. The goal is to increase healthy communities using evidence-based prevention strategies that

reached the largest number of Sutter County residents. Training will be required to provide low-cost programs that help individuals with chronic conditions learn how to manage and improve their own health.

Communicable Disease Control program continues to work to prevent and control infectious diseases. These include illnesses such as Measles, tuberculosis, and emerging infections such as Ebola. Increasing staffing in this area in the future is critical to Public Health for timely response and control of communicable disease incidence in the community.

Every ten years, the *Cost of Smoking in California* report analyzes the economic burden of smoking. This report illustrates the costs associated with smoking-related illnesses and premature death. The study found the overall cost of smoking for California in 2009 was \$18.1 billion. Included in this figure are the direct healthcare costs and indirect costs from lost productivity due to illness and premature death. According to the report, in Sutter County alone, smoking costs our community more than \$56 million every year. Sutter County adults and youth have a higher rate of smoking than the State average. Our Tobacco Control program's goals are: achieve fewer smoking-attributable deaths; reduce real costs of smoking; and lower smoking prevalence rates. Targeted efforts will be needed in the following areas: (1) to have eighty-percent of a multi-unit public housing complex be designated as tobacco free; (2) work with community tobacco retailers in reducing availability of tobacco and electronic nicotine delivery devices (ENDDs) to youth; and, (3) provide support and education that encourages smoke free campuses in the community.

## Recommended Budget

This budget is recommended at \$6,177,481, with a net cost of \$2,886,654. This is an increase of \$137,595 (5.0%) compared to FY 2014-15.

The County has a required contribution of \$674,240 to satisfy the County's AB 8 required match (which is interpreted to remain intact following the passage of AB 85). The County's contribution is reflected in the Health General budget unit (4-110) and the Health – County Share budget unit (4-112). The balance cost for the Health budget unit is covered by 1991 Realignment revenue.

Revenue from the Lease Agreement with Peach Tree Healthcare, Inc. for leasing of the Health building and the equipment/fixtures has increased by \$14,432.

In the latter half of FY 2013-14, Colusa County discontinued the Personal Services Agreement which provided limited services of the Sutter County Health Officer to serve as County Health Officer for Colusa County as well; decreasing revenues by \$74,860. The County had been sharing the Health Officer position with Colusa County since FY 2010-11, with Colusa County responsible for 20% and Sutter County responsible for the remaining 80%. Loss of this contract shifts this cost to the General Fund.

It is recommended to eliminate one vacant and defunded Social Services Worker III position and one vacant Licensed Vocational Nurse, in addition it is recommended to add one Public Health Nurse II.

Of the 54.18 FTE positions contained in the Health Division budget, 31.14 FTE positions are directly grant funded.

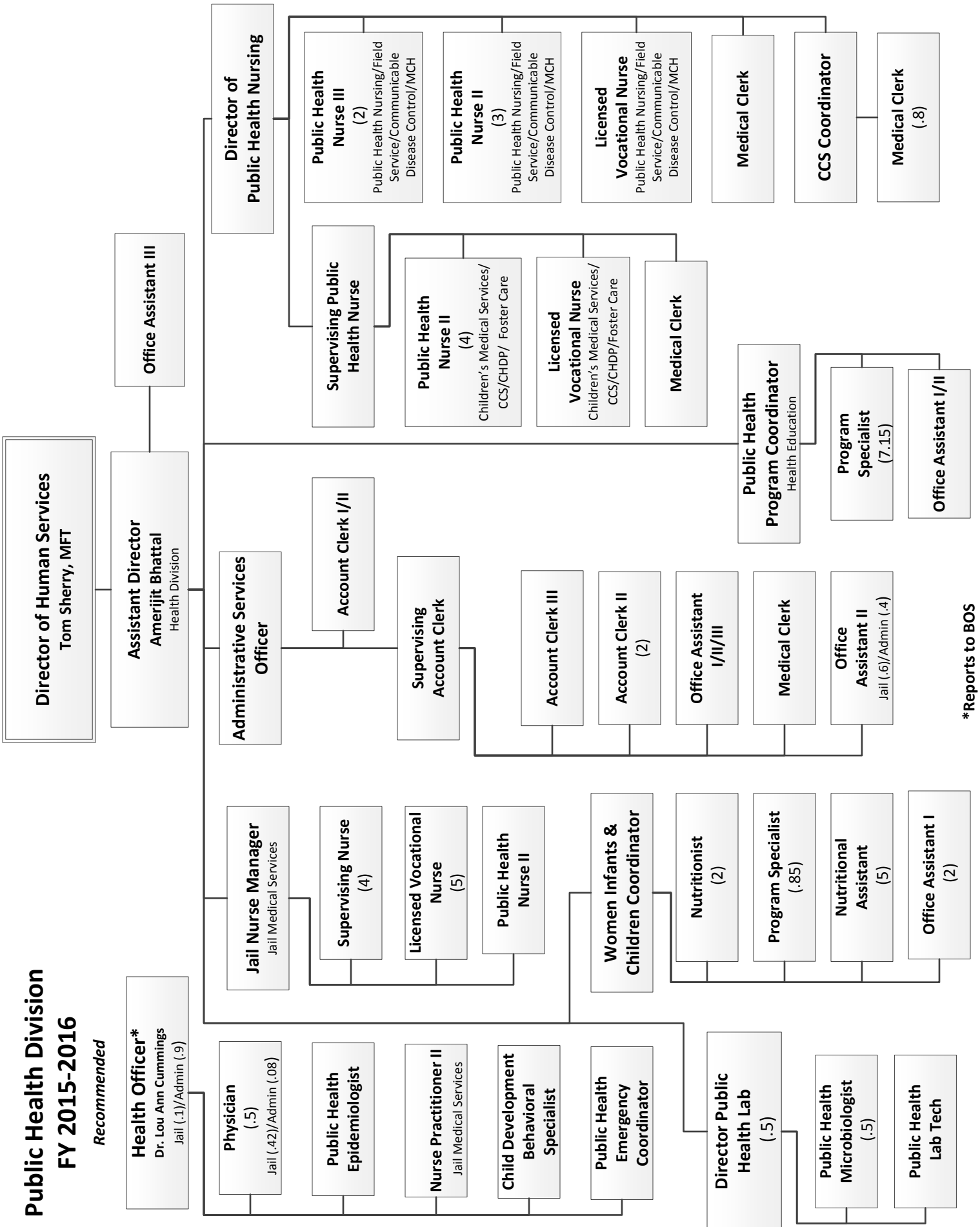
## **Use of Fund Balance**

This budget unit is within the Health Fund.  
The budget does not include the use of any  
specific fund balance.

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# Public Health Division FY 2015-2016

*Recommended*



\*Reports to BOS

# Human Services

## Jail Medical Services (4-134)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: JAIL MEDICAL SERVICES		FUND: HEALTH		0012 4-134	
	ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	ADOPTED BUDGET	CAO RECOMMEND	% CHANGE OVER	
	2013-14	4-30-15	2014-15	2015-16	2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,436,446	1,189,949	1,586,179	1,606,244	1.3	
SERVICES AND SUPPLIES	374,408	180,852	305,640	324,640	6.2	
OTHER CHARGES	1,208,260	531,805	722,137	736,670	2.0	
* GROSS BUDGET	3,019,114	1,902,606	2,613,956	2,667,554	2.1	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	3,019,114	1,902,606	2,613,956	2,667,554	2.1	
OTHER REVENUES						
USER PAY REVENUES	3,019,114	1,485,152	2,613,956	365,355	86.0-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	3,019,114	1,485,152	2,613,956	365,355	86.0-	
* UNREIMBURSED COSTS	0	417,454	0	2,302,199	***	
ALLOCATED POSITIONS	13.12	13.12	13.12	13.12	.0	

### Purpose

The operation of the Jail Medical Services program is the responsibility of the Sutter County Department of Human Services. The Director of Sutter County Human Services or his/her designee is the Health Authority responsible for the arrangement of all levels of healthcare, including medical and nursing coverage.

Jail Medical Services are provided to inmates in conformance with an Amended Settlement Agreement the County entered into in 1994 with the United States District Court for the Eastern District of California, and in accordance with the minimum standards of the California Board of Corrections and Title 15 of the California Code of Regulations.

### Major Budget Changes

#### Salaries & Benefits

- \$28,848 General increase due to negotiated Salaries and Benefits
- (\$8,783) Decrease in County Contribution – Group Insurances due to the County’s transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

#### Services & Supplies

- \$16,500 Increase in Professional/ Specialized Services
  - \$30,000 - increase related to contract with CorrectCare-Integrated Health, Inc. to provide claims processing services and utilization management



# Human Services

## Jail Medical Services (4-134)

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*Tom Sherry, Director of Human Services*

- (\$13,500) - decrease related to on-call physician being replaced with an extra help nurse practitioner

### Other Charges

- \$2,035 Increase in Liability Insurance ISF premium charges as provided by the Human Resources Department
- \$10,786 Increase in Interfund Information Technology charges as provided by the General Services Department

### Revenue

- (\$2,261,917) Decrease in Interfund revenue from Jail budget unit; now reflected in the Health Care - General (0012-4110) budget unit

## Program Discussion

The Jail Medical Services budget represents the costs of providing nursing coverage in the jail seven days per week, 19.5 hours per day; sick-call coverage by Physicians and/or Nurse Practitioners; medical supplies including pharmaceuticals; emergency room care; inpatient hospital care; referrals to medical specialty providers; and dental care.

### Jail Medical Staffing

The Jail Medical Services (JMS) program is maintaining its current level of staffing. Staffing is budgeted to have one Registered Nurse (RN) and one Licensed Vocational Nurse (LVN) assigned for each of the two shifts, seven days per week. In order to cover

the staffing requirements for holiday coverage and other anticipated and unanticipated leaves of absence, the Jail Medical Services program has historically hired Extra Help nursing staff to create a “pool” of nurses to draw upon.

The complexity of inmate health and longer inmate stays due to the State’s implementation of the AB 109 Public Safety Realignment has added complexities to meeting the healthcare needs of inmates. In FY 2013-14, two additional permanent positions, a Public Health Nurse (PHN) and an LVN, were added to the budget and paid for by a transfer-in of AB 109 revenue. The LVN, serves as support staff for the Family Nurse Practitioner and works in the medical clinic, which has resulted in an increase in the number of patients that nursing staff are able to see in a day. The PHN assists inmates in the application process for medical insurance prior to their release. This position also coordinates healthcare with medical providers to continue care for some of the medically high-risk inmates.

### Anticipated Impacts of 2011 Realignment & Proposition 47

According to the Board of State and Community Corrections, the average length of stay, in days, for sentenced inmates has increased by ten percent since implementation of AB 109. In addition, there has been a gradual increase in average length of stay prior to release for all sentenced and non-sentenced inmates. Demand on jail medical services continues as the overall complexity and serious nature of inmate healthcare needs remain high.

On November 4, 2014, California voters approved Proposition 47, which makes significant changes to the state’s criminal

# Human Services

## Jail Medical Services (4-134)

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*Tom Sherry, Director of Human Services*

justice system. Specifically, it reduces the penalties for certain non-violent, non-serious drug and property crimes. This will reduce the short-term incarcerations, but could ultimately result in a higher population in County jails as space is made available for those with longer sentences.

The provision of emergency medical or dental care to this population results in a substantial cost to the County. In general, costs increase proportionate to increases in the overall jail inmate population, and increase at a greater rate when combined with the longer lengths of incarceration that have come with the implementation of 2011 Realignment.

The severity of inmate health, mental health, and substance use disorders and the problems presented upon booking continue to result in high utilization of inpatient hospital days, emergency room visits, and pharmaceutical costs. Additional specialty medical services such as kidney dialysis, orthopedic surgeries, and high medication costs associated with HIV infections, diabetes, as well as liver and kidney diseases have jointly contributed to an increase in medical supply costs and expenses related to the support and care of inmates.

It should also be noted that increased sentences may require the implementation of more sophisticated healthcare services addressing chronic diseases and other long-term health care problems.

### Future Considerations

An in-depth study of growth patterns in the Bureau of Prisons (BOP) found that the number of prisoners age 50 and older increased 330% from 1994 to 2011. The study, conducted by the Urban Institute, also projects that the proportion of BOP inmates age 50+, especially those age 65+, will

increase at a steep rate, and that older prisoners could make up nearly 28% of the BOP population by 2019. If this trend is applied to Sutter County inmate population, data-driven knowledge on older prisoners with associated training will be needed for healthcare providers and custody staff. Staff will need to be more knowledgeable about aging and the needs of aging prisoners and will need to develop cost-effective management of this population.

The National Commission on Correctional Health Care (NCCHC) is a not-for-profit organization which sets standards for health services in correctional facilities. In addition, when a Jail Medical agency has achieved NCCHC accreditation, it is an indication that the agency complies with a set of nationally recognized standards.

Accreditation compliance provides the necessary reports and data to make fact-based, informed management decisions. It also strengthens an agency's accountability, within both the agency and the community, through a continuum of standards that clearly define authority, performance, and responsibilities. Being NCCHC accredited can limit an agency's liability and risk exposure because it demonstrates that internationally recognized standards and best practices for correctional healthcare settings have been met.

The JMS program is pursuing the feasibility of NCCHC accreditation. It is believed that with the accreditation, there is objective validation of the areas in which our healthcare services are meeting national standards. They also help identify areas for improvement. Accreditation will help promote and document an efficient, well-managed system of healthcare delivery and as stated previously, minimizes the occurrence of adverse events, thus reducing healthcare-related liability.

# Human Services

## Jail Medical Services (4-134)

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*Tom Sherry, Director of Human Services*

### Recommended Budget

This budget is recommended at \$2,667,554, which is an increase of \$53,598 (2.1%) compared to FY 2014-15.

Costs related to the provision of health care to individuals held at or incarcerated in the County Jail, including administration costs, have traditionally been funded by a combination of 1991 Realignment funding and General Fund contributions (prior to the State's implementation of 1991 Realignment, services were funded through a combination of general revenues and AB 8 funding). For the fiscal years 2012-13 through 2014-15, due to a significant decline in 1991 Realignment revenues and other county revenue sources (related to the Recession) and based on a request from the Human Services Director, it was recommended that all Jail Medical services costs be removed from the Health budget unit (4-103) and placed into a separate budget unit (4-134), and that any costs not funded by AB 109 Public Safety Realignment funds be funded entirely by the General Fund. Beginning again for FY 2015-16, due in part to an increase in MVIL 1991 Realignment funding through the recent passage of AB 85, a relatively small portion of expense currently shown in the Jail Medical budget unit is recommended to be funded by 1991 Realignment funds. This budget recommendation, in essence, funds \$294,693 of Jail Medical expenses with 1991 Realignment funds, with the balance funded by approved AB109 funds and the General Fund.

The Human Services Director does not concur with the recommendation to use a portion of 1991 Realignment funds to cover costs in the Jail Medical budget unit. At the time of this writing, discussions are continuing. Should information develop in the near future that would necessitate a change to the current

recommendation, the new recommendation, including appropriate documentation and budget adjustments, will be brought to your Board for consideration.

The total cost of Jail Medical services is cost-applied back to the Jail budget through a separate Interfund Transfer between the Jail budget unit (2-301) and the General Revenues budget unit (1-209). It should be noted that this transfer is for presentation purposes, and does not result in any increased cost or revenue in the overall budget.

Support & Care of Persons expense reflects direct expenditures related to the hospitalizations and other outside care. This line item is recommended at \$700,000, which is the same as FY 2014-15 Adopted Budget. During FY 2014-15 the County signed a contract with CorrectCare-Integrated Health, Inc. to provide claims processing services and utilization management, which should decrease the expenditures related to Support and Care. These expenditures will be monitored closely over the coming year.

### Use of Fund Balance

This budget unit is within the Health Fund. The budget does not include the use of any specific fund balance.

# Human Services

## Non County Providers (4-201)

Tom Sherry, Director of Human Services

DEPT HEAD: TOM SHERRY	EXECUTIVE SUMMARY					0012 4-201
	UNIT: NON-COUNTY PROVIDERS		FUND: HEALTH			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	26,400	22,000	26,400	26,400	.0	
OTHER CHARGES	383,760	50,208	617,711	570,224	7.7-	
* GROSS BUDGET	410,160	72,208	644,111	596,624	7.4-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	410,160	72,208	644,111	596,624	7.4-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	17,663	0	25,000	25,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	17,663	0	25,000	25,000	.0	
* UNREIMBURSED COSTS	392,497	72,208	619,111	571,624	7.7-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

### Purpose

Sutter County Health Department administers this budget unit, which includes the County's share of the cost of health programs that are provided to County residents by County Departments outside of the Health Fund or by health related non-County agencies.

### Major Budget Changes

#### Other Charges

- (\$47,929) Decrease in Interfund Environmental Health share of cost as provided by the Development Services Department

### Program Discussion

#### Emergency Medical Services

This budget unit appropriates Sutter County's cost for participation in the Joint Powers Agreement for the Sierra Sacramento Valley Emergency Medical Services (S-SV EMS) Agency. S-SV EMS is a nine county Joint Powers Agency that is designated as the local EMS agency for Placer, Yuba, Sutter, Nevada, Colusa, Butte, Shasta, Tehama, and Siskiyou Counties under the authority of the Government Code, State of California (Section 6500, et seq.). Sutter County's share in the EMS Agency is based on the per capita population rate of forty-one cents (\$0.41), plus a \$10,000 base, for a total of \$51,208. The calculated cost for participation in this joint powers agreement is based on California State Department of Finance projections for the population of Sutter County. It is anticipated that additional funds will be required for this item should the Department of Finance population projections for Sutter County differ from those used by the Health Division or if

# Human Services

## Non County Providers (4-201)

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*Tom Sherry, Director of Human Services*

the per capita rate of \$0.41 changes. A portion of this fee is offset by the use of Emergency Medical Services Fund (Maddy Act) undesignated funds (0-252), reflected as an Interfund revenue in this budget unit.

The S-SV EMS Agency performs the duties of qualification, accreditation, and authorization of all pre-hospital care personnel, EMS system design, and compliance with related local and state regulations.

### County Medical Services Program

Sutter County participates in the County Medical Services Program (CMSP) through an agreement between the County and Governing Board of the CMSP. CMSP provides limited-term health coverage for uninsured low-income, indigent adults that are not otherwise eligible for other publicly funded health programs, in 35 rural and semi-rural counties. CMSP and its authority are established in California Welfare and Institutions Code Section 16809 et seq. This budget contains the CMSP Participation Fee of \$188,781, an amount set by legislation for the County to participate in the CMSP. The County's required CMSP Participation Fee, which pursuant to WIC Section 16809.3(d) may not be paid with Health Realignment funds, and pursuant to WIC Section 16990(e) may not be included in determining compliance with any other statutory Maintenance of Effort provisions, is paid for with a General Fund contribution (reflected as revenue in the Health – General budget unit). This participation fee was not eliminated with Health Realignment and AB 85. However, in FY 2014-15, actual expenses decreased by \$188,781 due to a one-time waiver of the CMSP Participation Fee. It is not known if this fee waiver will be applied in subsequent years.

As a program, CMSP was established in 1982. At that time, the medically indigent adults, or MIAs, were dropped from the Medi-Cal program and responsibility for provision of health services to this population was transferred to counties, along with specified funding. CMSP was established as a vehicle for smaller and rural counties to pool their resources and serve the population through a single benefit program administered by the State Department of Health Services. To participate in CMSP, counties "contracted back" with the State. California law, specifically Welfare and Institutions Code Section 16809 et seq., authorizes counties with populations up to 300,000 to participate in the program. The original CMSP legislation established a program comprised of State and county funds to provide care to indigent adults in small counties. In FY 2000-01, the State withdrew its contribution of \$20.5 million to the program. In addition, beginning that year, the State charged CMSP an additional \$3 million for administrative costs. CMSP has terminated the agreement with the State for management services and now contracts with Advanced Medical Management (AMM) for this service.

Sutter County has participated in the CMSP since 1983. The County has the option of continuing participation in this program or operating its own medical services program for indigent adults. CMSP is a fee-for-services program with the scope of services similar to the Medi-Cal program. Should Sutter County operate its own program, the County would determine the scope of services and a provider group eligible for payment.

The Governing Board has received funding from counties participating in CMSP and funds allocated to CMSP from State Health Realignment revenues. As a part of the FY 2013-14 State Budget, changes were

# Human Services

## Non County Providers (4-201)

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*Tom Sherry, Director of Human Services*

enacted that reduced Health Realignment funding provided to counties and the CMSP Governing Board for the delivery of healthcare services through CMSP. The changes pertaining to CMSP counties and the Governing Board were a part of a set of changes that redirected Health Realignment funding from all counties to the State beginning in January 2014.

Welfare and Institutions Code Section 17600.50(a) was enacted as part of the Realignment Trailer Bills to the FY 2013-14 State Budget and reduced overall funding for CMSP beginning January 2014. A redirection of 60% of the Health Realignment revenues that would otherwise be provided to CMSP counties and the Governing Board goes to the new State Account, the Family Support Services Subaccount. Importantly, the new law limits the amount of Health Realignment funds that will be redirected from each CMSP county in any year to the amount each county would otherwise pay to the CMSP Governing Board to participate in CMSP. Section 17600.50(a) effectively protects County Health Realignment funding for local purposes and limits each CMSP County's Health Realignment contribution to the State, and provides funding to CMSP to assist in providing services for the remaining uninsured.

### Environmental Health

In FY 1993-94, the Board of Supervisors transferred environmental health services from Public Health to the Community Services Department (now the Development Services Department). Since that time, the unreimbursed cost of the Environmental Health program has been reflected in the Non-County Providers budget unit. A Memorandum of Understanding between the Health Officer and the Director of

Environmental Health specifies the relationship of the Environmental Health service to the Public Health Division.

Therefore, this budget unit includes an amount to be transferred to the Environmental Health budget unit (2-725), a division of the Development Services Department. The amount budgeted in the Interfund account for Environmental Health is based on the Environmental Health division's budgeted Unreimbursed Cost for FY 2015-16. Environmental Health service is part of the County's required healthcare programs following 1991 Realignment. As long as Sutter County continues to meet its overall expenditure level for healthcare, for the receipt of 1991 Realignment dollars within the Health Fund, a reduction in the Interfund transfer to Environmental Health will ultimately reduce the amount of General Fund dollars that need to be transferred to the Health Fund to support public health activities.

### Recommended Budget

This budget is recommended at \$596,624, with a net cost of \$571,624, which is a decrease of \$47,487 (7.7%) compared to FY 2014-15.

The County is currently in a multi-year contract with Bi-County Ambulance Services for indigent medical transportation. The annual cost for these services is \$26,400.

The County share for participation in the EMS Agency is recommended at \$51,208. The anticipated cost for participation in this joint powers agreement is based on California State Department of Finance projections for the population of Sutter County. This cost is partially offset with a transfer in from the Emergency Medical Services Special Revenue Fund (0-252), in the amount of \$25,000.

## Human Services Non County Providers (4-201)

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*Tom Sherry, Director of Human Services*

This budget continues to reflect the CMSP Participation Fee of \$188,781, as set by statute, for the County to participate in the CMSP.

The budget also includes \$330,235 to be transferred to the Environmental Health budget unit (2-725).

### **Use of Fund Balance**

This budget unit is within the Health Fund. The budget does not include the use of any specific fund balance.

# Human Services California Children's Services (CCS) (4-301)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: CALIFORNIA CHILDREN SERVICES FUND: HEALTH			0012 4-301	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	69,859	46,041	70,480	70,035	.6-
OTHER CHARGES	150,077	102,474	210,368	210,368	.0
* GROSS BUDGET	219,936	148,515	280,848	280,403	.2-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	219,936	148,515	280,848	280,403	.2-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	141,150	141,150	141,150	141,150	.0
GOVERNMENTAL REVENUES	0	4,278	0	0	.0
TOTAL OTHER REVENUES	141,150	145,428	141,150	141,150	.0
* UNREIMBURSED COSTS	78,786	3,087	139,698	139,253	.3-
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The California Children's Services (CCS) Program is a State mandated program to the County under Article 2, Section 248 of the Health and Safety Code.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

### California Children's Services

The California Children's Services (CCS) program has been in continuous operation since it was established in 1927 by the State Legislature. CCS is a statewide tax-supported program of specialized medical care and rehabilitation for eligible children. It is a

program that is administered as a partnership between county health departments and the California Department of Health Care Services (DHCS). The program provides diagnostic and treatment services, medical case management, and physical and occupational therapy services to children under the age of 21 with a CCS-eligible medical condition for which families cannot afford wholly, or in part, to pay. Examples of CCS-eligible conditions include, but are not limited to, chronic medical conditions such as cystic fibrosis, hemophilia, cerebral palsy, heart disease, cancer, traumatic injuries, and infectious diseases producing major sequelae.

DHCS and Sutter County professional medical staff work in partnership to manage the caseload of children enrolled in this program. Sutter County CCS program is considered a Level II program, which includes additional roles such as Durable Medical Equipment authorization, extension of treatment authorization, and annual medical



## California Children's Services (CCS) (4-301)

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review (reviews continued medical eligibility – not initial medical eligibility).

Therapy services are provided at the county level, while diagnostic and treatment services are provided by private medical providers. The Medical Therapy Program (MTP) provides physical therapy, occupational therapy, and Medical Therapy Conference (MTC) services for children who have handicapping conditions, generally due to neurological or musculoskeletal disorders. MTP services for Sutter County are provided in an outpatient clinic setting at the Virginia School in Wheatland, with Yuba County providing therapy staff. Sutter County reimburses Yuba County for a portion of the cost, based on claims submitted by Yuba County.

Prior to FY 1991-92, the cost of services provided under the CCS program was shared between the State and the County on a 75/25 percent basis, respectively. The State's "realignment" of health, mental health, and social services programs, which was enacted in 1991, shifted a higher percentage of the costs to counties. The cost-sharing ratio is now 50/50. The additional 25% of cost shift to Sutter County is offset from the 1991 Realignment funds shifted to the County from the State. CCS Realignment funds are, per statute, placed in the Social Services Trust Account. The assumption made in placing CCS funds in the Social Services Trust Account was that it would assure funding of caseload growth every year. The 25% realigned amount that is transferred from the Social Services Trust Account is the only amount within the Health Division that is subject to the Realignment growth allocation.

State statute requires a minimum county share of cost for the CCS program equal to at least

50% of the total actual expenditures for the CCS program in FY 1990-91, unless the State certifies that a smaller amount is required. Sutter County's share of cost is established at \$154,465, with the State then matching that amount on a dollar-for-dollar basis. Historically, Sutter County policy had been to budget an "overmatch" to the State's contribution of \$154,465, with the understanding that the State would contribute additional matching funds as needed. The county share of cost is met with Realignment revenues.

Cost for actual services provided can vary widely from year to year. Annual service related expenditures have ranged between \$82,647 and \$225,629 since FY 2009-10. Any significant growth in CCS caseloads would place demands both on the service delivery side (particularly due to a decreasing pool of specialists and/or therapists and due to necessity for County staff to review each case in order to authorize services) and on the financing of the program.

In FY 2011-12 the County CCS program expenses for the Basic CCS cases (non-Medical or non-Healthy Families cases) exceeded the State allocation and Emergency Relief Funding was granted by the State, which covers 100% of most costs, with the exception of Vendor Therapy. The relief funds are available on a first come first served basis and are not guaranteed. If State or Realignment funds were to not be available to pay claims, the County would be required to pay for services rendered to Sutter County children, or services would be suspended by the State.

### CCS and Managed Care

In June 2011, AB 301, an act to amend Section 14094.3 of the Welfare and

# Human Services

## California Children's Services (CCS) (4-301)

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*Tom Sherry, Director of Human Services*

Institutions Code relating to Medi-Cal, was passed.

Existing law provides for the Medi-Cal program, administered by DHCS; and, it provides for the department to enter into contracts with managed care systems, hospitals, and prepaid health plans for the provision of various Medi-Cal benefits. Existing law prohibits services covered by the CCS program from being incorporated into a Medi-Cal managed care contract entered into after August 1, 1994, until January 1, 2012. AB 301 would extend, to July 1, 2016, the termination of the prohibition against CCS covered services being incorporated into a Medi-Cal managed care contract. At this time, it appears likely that there will be no further extensions. If DHCS proceeds with its proposal, managed care plans would have to assume the cost of the benefits that CCS oversees and would be responsible for the management and oversight of pediatric subspecialty services. Because of this change, CCS may not be preserved, as it exists today with the current CCS infrastructure. DHCS continues to pursue pilot projects to examine organized healthcare delivery models for CCS eligible children. DHCS is also planning to renew its request to the federal government for a "1115 waiver," which allows states to waive sections of Medicaid law and use funds for research and demonstration projects. CCS is included in the waiver request, with DHCS indicating that it wishes to "explore options for improving care delivery, quality and cost" in CCS. It is unclear how this will impact the local CCS program.

### **Transition to Optional Targeted Low Income Children's Program (OTLICIP)**

The Healthy Families Program (HFP) provided comprehensive health, dental, and

vision benefits through contracts with selected insurance plans for children under age 19 who were not eligible for Medi-Cal.

Assembly Bill (AB) 1494, Chapter 28, Statutes of 2012, provided for the transition of Healthy Families Program (HFP) subscribers to the Medi-Cal Program beginning January 1, 2013, in four Phases throughout 2013.

Children in HFP have transitioned into Medi-Cal's new Optional Targeted Low Income Children's Program (OTLICIP) covering children with incomes up to and including 250 percent of the Federal Poverty Level (FPL).

Sutter County children transitioned into Medi-Cal in the last phase, Phase 4, beginning in November 2013, as Sutter was a county that was not previously a Medi-Cal managed care county. In July 2013, DHCS announced the geographic expansion of Medi-Cal managed care in the 28 primarily rural fee-for-service (FFS) counties (Sutter County being one of the 28 counties). The transition of children into OTLICIP has simplified eligibility and coverage for children and families, while providing additional benefits and lowering costs for children at certain income levels. A majority of the children enrolled in Sutter County CCS are in either the OTLICIP or Medi-Cal programs, rather than the straight County CCS program.

### **Recommended Budget**

This budget is recommended at \$280,403, which is decreased by \$445 (0.2%) compared to FY 2014-15.

At this time, the State has not determined the amount of its contribution to the Sutter County CCS Program for FY 2015-16. As

mentioned above, in the past, as a policy item, the County has budgeted an amount in excess of the county share of cost in order to meet the potential demand for service, which can be very volatile. The budget recommendation for \$210,368 is consistent with the Board of Supervisors' past policy in this area and is the same as the prior year's Adopted Budget. However, the Board could opt to reduce this budget request to the minimum county share of cost of \$154,465, to match a potential reduced State contribution. At this time it is not known whether the State contribution would match the amount appropriated.

### Use of Fund Balance

This budget unit is within the Health Fund. The budget does not include the use of any specific fund balance.

# Human Services Emergency Medical Services Fund (0-252)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: EMERGENCY MEDICAL SERVICES		FUND: EMERGENCY MEDICAL SERVICES		0252 0-252
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	96,314	61,503	130,802	130,802	.0
OTHER CHARGES	29,208	0	38,100	38,100	.0
* GROSS BUDGET	125,522	61,503	168,902	168,902	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	125,522	61,503	168,902	168,902	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	125,522	61,503	168,902	168,902	.0
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	111,972	930	152,620	152,620	.0
GENERAL REVENUES	1,714	97,188	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	16,282	16,282	.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	113,686	98,118	168,902	168,902	.0
* UNREIMBURSED COSTS	11,836	36,615-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

Sutter County Health Department is responsible for the administration of the Emergency Medical Services (EMS) Fund.

In 1987, State Senator Ken Maddy authored legislation that allowed counties to establish an EMS Fund. The County Board of Supervisors established such a fund in 1990 (Resolution 90-22), and designated the Health Department (which is now a division of the Human Services Department) as the administrative agency for the fund.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

The EMS Fund (hereafter referred to by its more common name, 'Maddy Fund') is intended to reimburse physicians and medical facilities for emergency services provided to patients who do not pay for the cost of their medical care. Its revenues are derived from penalty assessments on various criminal offenses, motor vehicle violations, traffic violator school fees, and revenues from taxes on tobacco products under Proposition 99 (the Tobacco Tax and Health Protection Act of 1988).

Counties must use Maddy revenues for purposes established in the statute. A county can use an amount equal to actual expenditures or up to 10% of total Maddy revenues for administration of the fund. Of

# Human Services

## Emergency Medical Services Fund (0-252)

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*Tom Sherry, Director of Human Services*

the remaining funds, 58% is allocated to an account for physicians and surgeons who provide emergency medical services (and are not employed in county hospitals), 25% is allocated to an account for hospitals that provide emergency services, as defined in State law, and 17% is allocated to an account for discretionary emergency medical related services as may be determined by the county.

For Maddy Funds established before July 1, 1991, such as Sutter County's, the law specifies a limit on the amount of revenues that counties can deposit in the fund. This limitation restricts the annual increase in revenues to no more than 10% and is tied to the annual growth, if any, in the county's total penalty assessments. The law allows counties that had not established a Maddy Fund before July 1, 1991, to receive Maddy revenues from county penalty assessments without limitations on annual growth. Changes were made to the law in 2002 to establish limits on the amount of Maddy revenue that a county may retain in an Emergency Services Fund reserve from year to year.

It should be noted that the majority of the revenues in the Restricted Fund Balances were received prior to 2002, before the current reserve limits were established in law. The Restricted Fund Balances do not appear in the budget because they are, theoretically, not being made available for current budgeted expenses. However, with Board approval through the budgeting process, these reserve funds can be used in the event that the EMS Fund cannot make payments for claims or transfers, in a given year, from current year revenues.

## Recommended Budget

This budget is recommended at \$168,902, which is unchanged compared to FY 2014-15.

## Use of Fund Balance

The EMS fund contains Restricted Fund Balance accounts for each type of expenditure, as established by statute. Allocated funds that are not spent within the fiscal year are placed in the respective Obligated Fund Balance account.

The fund also includes a Restricted Fund Balance account for EMS funds collected prior to 2002. Monies held within these accounts may be used, with Board approval, in the event collections in the EMS fund decrease below current levels. The recommended budget includes a cancellation of \$1,282 from the Restricted Fund Balance 2002 account (#31108) to offset a portion of the County's share of cost in the Sierra Sacramento Valley Emergency Medical Services (S-SV EMS) Agency. This total cost is currently recommended at \$51,208, in the Non-County Provider budget unit (4-201).

Projected Physician Revenue for FY 2015-16 is less than projected Physician Expenses; therefore, the recommended budget includes a Cancellation of Obligated Fund Balance from the Restricted Fund Balance Physicians account (#31113) in the amount of \$15,000, the same as FY 2014-15, to fund anticipated Physician Expense claims for FY 2015-16.

# Human Services Mental Health (4-102)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: MENTAL HEALTH SERVICE		FUND: BI-COUNTY MENTAL HEALTH		0007 4-102
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	11,495,104	9,207,201	13,974,529	14,310,602	2.4
SERVICES AND SUPPLIES	5,352,568	5,610,755	7,177,256	7,050,524	1.8-
OTHER CHARGES	3,449,971	3,154,163	3,947,356	3,686,139	6.6-
CAPITAL ASSETS	76,371	194,741	52,000	0	100.0-
* GROSS BUDGET	20,374,014	18,166,860	25,151,141	25,047,265	.4-
* NET BUDGET	20,374,014	18,166,860	25,151,141	25,047,265	.4-
APPROPRIATION FOR CONTINGENCY	0	0	156,810	2,500,000	1,494.3
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	20,374,014	18,166,860	25,307,951	27,547,265	8.8
<b>OTHER REVENUES</b>					
USER PAY REVENUES	12,570,306	10,805,410	14,564,659	15,000,682	3.0
GOVERNMENTAL REVENUES	8,828,289	4,226,958	8,834,027	9,138,419	3.4
GENERAL REVENUES	21,086	11,080	25,000	12,000	52.0-
OTHER FINANCING SOURCES	0	6,598	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	1,884,265	3,396,164	80.2
TOTAL OTHER REVENUES	21,419,681	15,050,046	25,307,951	27,547,265	8.8
* UNREIMBURSED COSTS	1,045,667-	3,116,814	0	0	.0
ALLOCATED POSITIONS	115.57	116.67	116.67	119.29	2.2

## Purpose

Bi-County Mental Health, also referred to as Sutter-Yuba Mental Health Services (SYMHS), is a division of the Sutter County Human Services Department. Under a Joint Powers Agreement entered into between the counties of Sutter and Yuba in 1969, SYMHS provides specialty mental health services to residents of both counties. Subsequently, in the mid-1970s, by resolution of both Boards of Supervisors, it was determined that bi-county drug and alcohol services would be provided under the auspices of SYMHS. SYMHS provides the full range of clinical operations for specialty mental health services to eligible Sutter and Yuba County Medi-Cal beneficiaries; provides crisis and specialty mental health services for all Sutter and

Yuba County residents regardless of payer status; administers managed-care contracts for mental health services with private for profit and non-profit agencies; and provides a comprehensive system of care for the mentally ill, to the extent resources are available.

## Major Budget Changes

### Salaries & Benefits

- \$170,631 General increase due to negotiated Salaries and Benefits
- \$101,388 Increase related to the addition of one (1.0 FTE) Forensic Mental Health Specialist position for the Community

# Human Services

## Mental Health (4-102)

Tom Sherry, Director of Human Services

- \$66,405 Correction Partnership during FY 2014-15
- \$66,405 Increase related to the partial reallocation of two Intervention Counselor positions (totaling 1.0 FTE) from the Mental Health Services Act Budget Unit (4-104)
- \$34,089 Increase related to the partial reallocation of one Psychiatrist position (0.1 FTE) from the Mental Health Services Act Budget Unit (4-104)
- (\$66,463) Decrease related to the partial reallocation of two Program Manager positions (totaling 0.48 FTE) to the Mental Health Services Act Budget Unit (4-104)
- \$56,870 Increase related to the addition of one (1.0 FTE) Account Clerk I/II position effective July 1, 2015
- \$96,831 Increase related to the addition of one (1.0 FTE) Mental Health Therapist I/II/III position in the Adult Outpatient Program effective July 1, 2015 to be recruited at a level II
- (\$68,099) Decrease related to the elimination of one vacant (1.0 FTE) Mental Health Worker II position in the First Steps Program

- \$25,000 Increase in Other Pay based on actual expenditures
- (\$80,579) Decrease in County Contribution – Group Insurances due to the County’s transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

### Services & Supplies

- (\$450,256) Decrease in Professional Specialized Services
- \$200,000 Increase in Juvenile Dependency Proceeding/Physician account primarily due to the use of locum tenen psychiatrists while recruiting to fill vacancies

### Other Charges

- (\$86,862) Decrease in Support & Care of Persons based on estimated needs
- \$65,000 Increase in Contribution to IMD Facilities
- (\$258,143) Decrease in Intrafund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller’s Office
- \$35,468 Increase in Interfund Information Technology charges as provided by the General Services Department

# Human Services

## Mental Health (4-102)

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Tom Sherry, Director of Human Services

### Appropriation for Contingency

- \$2,343,190 Increase in Appropriation for Contingency to accommodate the uncertainties associated with estimating Mental Health revenues and expenses during Healthcare Reform implementation and Medi-Cal Audits

### Revenues

- \$471,539 Increase in Interfund Transfer In Sales Tax revenues under 1991 Realignment based on statewide revenue projections
- \$300,000 Increase in State Mandated Costs based on funding requested in the State's Budget to pay off all unfunded mandate costs for local government for 2004 and prior

### Program Discussion

Sutter-Yuba Mental Health Services (SYMHS) has served between 5,500 and 6,000 unique mental health clients each year, for the last several years. There has been a significant increase in demand for mental health services due in part to expanded children's services supported by Early and Periodic Screening, Diagnosis, and Treatment (EPSDT) funds which became available in 1995. This, together with the Medi-Cal consolidation that became effective in 1998, and growth in local population, has resulted in the level of service provided today by SYMHS to mental health clients in Sutter and Yuba Counties.

Under Medi-Cal consolidation, SYMHS has been the Mental Health Plan for more than 40,000 Medi-Cal beneficiaries in Sutter and Yuba Counties. Mental health treatment is an entitlement under Medi-Cal. SYMHS is responsible for assessing and treating, or referring for treatment, all Medi-Cal eligible individuals who meet medical necessity criteria and seek Specialty Mental Health Services on either an inpatient or outpatient basis. In addition to providing direct services, SYMHS has established contracts with licensed therapists in the local community and statewide to serve area children who have been placed out-of-home.

In 1991, responsibility for providing Specialty Mental Health Services was realigned from the state to counties. Revenue to fund these services came from dedicated shares of Vehicle License Fees (VLF) and sales taxes. During FY 2011-12, the State realigned responsibility for additional mental health and Substance Use Disorder (SUD) services to counties along with an additional dedicated portion of sales taxes to fund them. The areas realigned are:

- EPSDT
- Mental Health Managed Care
- Drug Courts
- Drug Medi-Cal
- Non-Drug Medi-Cal Treatment Services

All of these were previously funded by State General Fund monies.

SYMHS has a long-term contract relationship with Victor Community Support Services, Inc. (VCSS). VCSS provides assessment and treatment services to youth on school campuses. These services are funded through a combination of Medi-Cal and EPSDT.



# Human Services Mental Health (4-102)

Tom Sherry, Director of Human Services

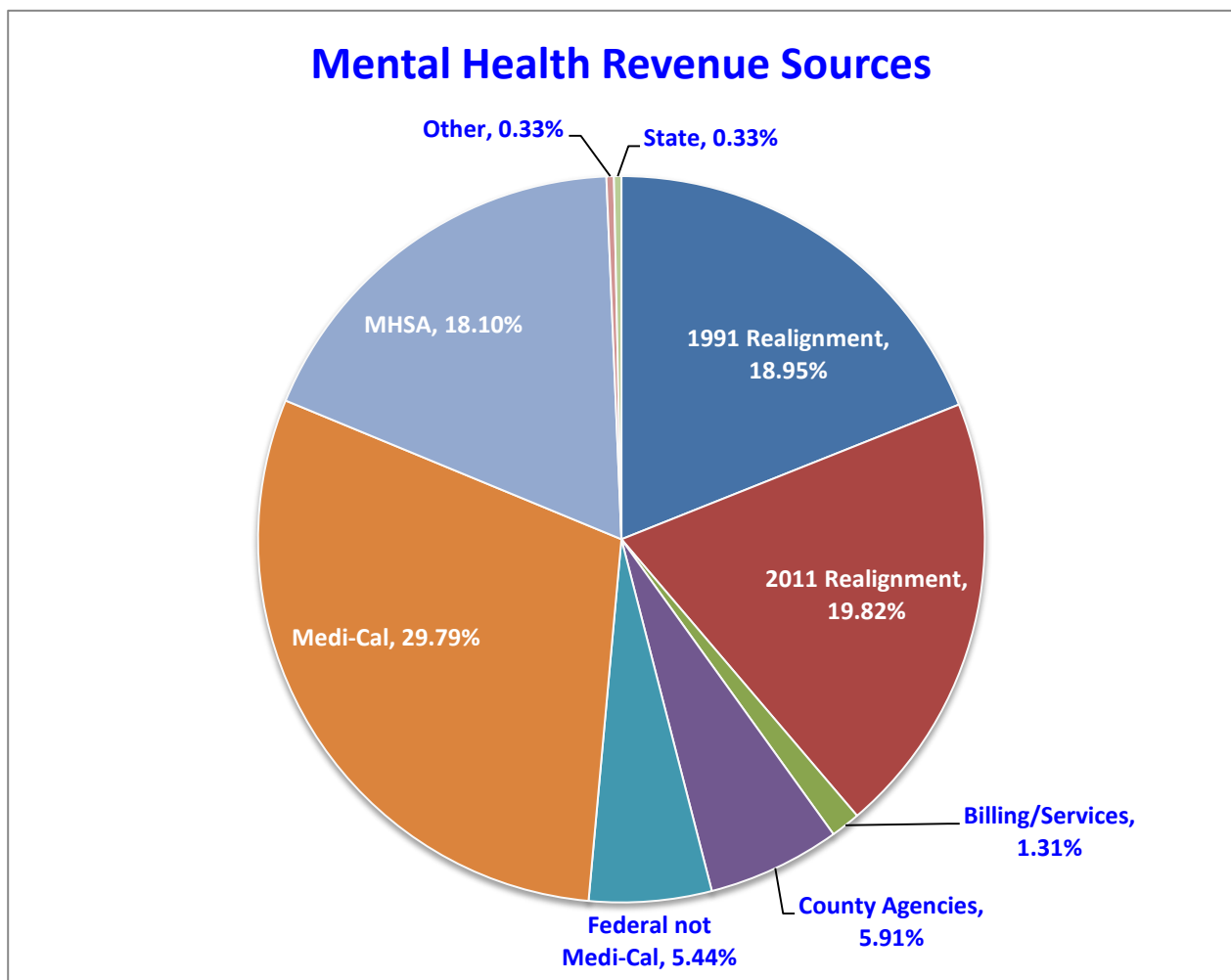
SYMHS provides substance use disorder treatment services to local residents under contracts with the California Department of Health Care Services (DHCS), which include significant funding from federal Substance Abuse Prevention and Treatment (SAPT) block grants; under the California Work Opportunity and Responsibility to Kids (CalWORKs) program for Sutter County; and under drug court funding.

SYMHS provides a number of judicially-linked programs. These include drug diversion services authorized under section 1000 of the California Penal Code;

services to individuals referred by the courts in both counties for mental health treatment and substance abuse counseling; psychiatric services to youth in juvenile hall and youth in the Maxine Singer Youth Guidance Center; services to inmates in both counties' jails; and services to individuals involved in drug courts in both counties.

During FY 2011-12, Public Safety Realignment shifted responsibility for certain offenders from the state to counties and funding became available to continue and expand services in collaboration with the Probation Department. SYMHS now

**Figure 1**



# Human Services

## Mental Health (4-102)

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*Tom Sherry, Director of Human Services*

has four Intervention Counselor positions and one Mental Health Therapist position that are stationed at Sutter County Probation to provide services related to Public Safety Realignment.

SYMHS also provides an intensive day treatment program to pregnant women and women with small children under its First Steps program. First Steps is widely recognized to be a very effective substance abuse treatment program with many successful graduates in our communities.

Although responsibility for Drug Medi-Cal (DMC) services has been realigned to counties, local DMC providers are still contracted directly with DHCS. There are currently three of these agencies in the community. It is anticipated that SYMHS will eventually assume responsibility for oversight of these contractor-provided services.

SYMHS, under funding agreements with Sutter and Yuba Counties' Social Services agencies, provides additional treatment services to Child Protective Services involved families in Sutter County and to the CalWORKs programs of both counties.

Healthcare Reform has been slow to impact SYMHS. Potential impacts include increases in the number of clients SYMHS will serve, increasing linkages to primary care providers, new requirements for claims submission and cost reporting, etc. SYMHS has not attempted to budget for implementation of new requirements and revenues related to Healthcare Reform. Once additional information has been received, SYMHS may return to the Board with additional budget adjustments to reflect these anticipated changes.

### FY 2015-16 Budget Discussion

SYMHS' rates are required by federal law to be based on actual costs. Medi-Cal is billed using interim rates, estimated based on costs from a prior year, and these rates are then reconciled to actual costs at the end of each fiscal year through a mandated cost report process. For FY 2015-16, SYMHS will charge \$946.66 per day on the Inpatient Unit. Other services are charged by the minute: \$7.13 per minute for Medication Support, \$2.99 per minute for Case Management/Brokerage, \$3.86 per minute for Mental Health Services, and \$5.74 per minute for Crisis Intervention. These interim rates are based on the FY 2013-14 Cost Report and may be adjusted upon completion of the FY 2014-15 Cost Report.

In addition to the above, the rate for the First Steps perinatal substance abuse treatment program is \$118.94 per day. Clients are charged for these and for other substance use disorder treatment services on a sliding fee schedule based on ability to pay.

From a financial perspective, several factors are affecting the FY 2015-16 Mental Health budget.

- Since FY 2003-04, both locally and statewide, Mental Health Realignment allocations have remained flat or have declined. Mental Health Realignment (1991) revenue was originally based on portions of sales taxes and motor vehicle license fees but, due to 2011 Realignment, beginning in FY 2011-12 it is based only on an increased portion of sales tax revenue. Even in more robust economic times, statewide growth in Realignment funding has gone to pay for increasing caseloads in Child Welfare Services, Foster Care, and/or In

# Human Services

## Mental Health (4-102)

Tom Sherry, Director of Human Services

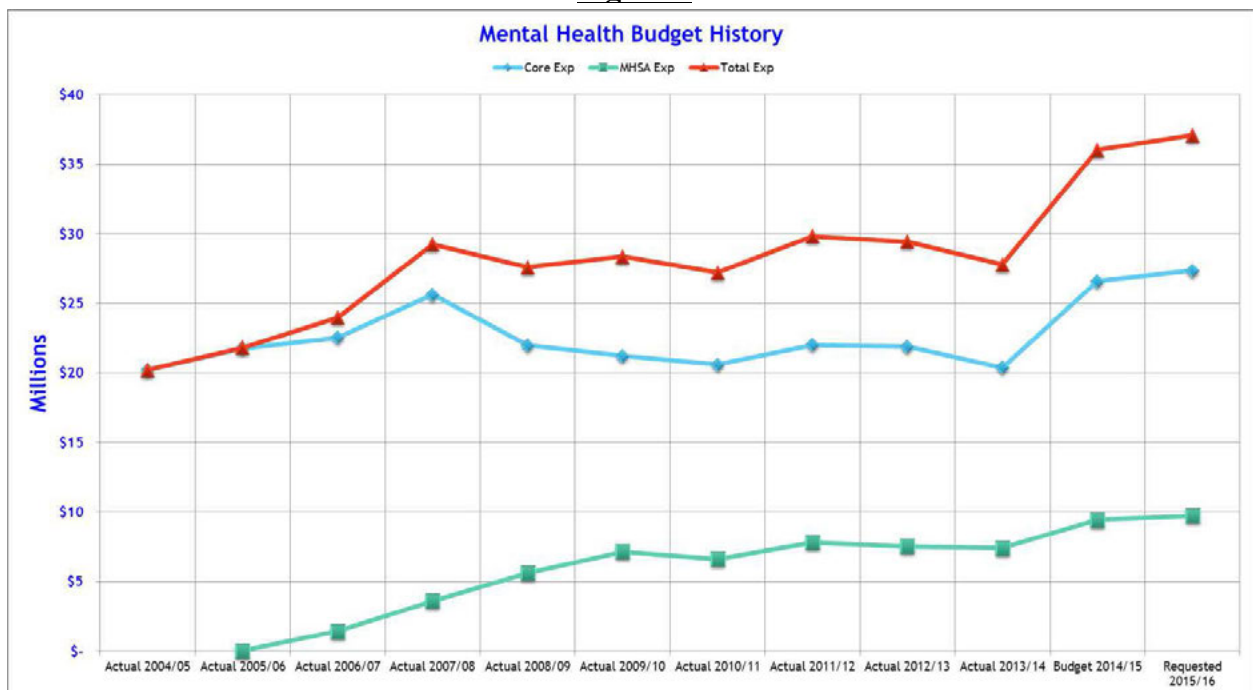
Home Supportive Services; programs which, by statute, have first draw on Realignment growth dollars. Mental Health is now set to start receiving Realignment growth. The Mental Health Division uses Realignment funding as match to draw down the Federal contributions to Medi-Cal.

Health Services, which includes EPSDT services for children and youth, was not realigned until FY 2012-13 because the Legislature diverted \$861 million in Mental Health Services Act (MHSA) funds to support those programs in FY 2011-12.

- The State Budget Act in 2011 enacted Public Safety Realignment transferring approximately \$5.6 billion in State fiscal responsibilities for public safety programs from the State to the counties. Funding for the programs is provided largely through a dedicated portion (1.0625 percent) of State sales and use taxes, and a small portion of redirected Vehicle License Fee revenues. Proposition 30, approved by the voters in November 2012, provided constitutional protections for this revenue source. While nearly all 2011-realigned programs were transferred to counties in FY 2011-12, Medi-Cal Specialty Mental

- For FY 2012-13 and subsequent fiscal years, the Legislature enacted SB 1020 of 2012, which establishes a permanent financial structure for 2011 Realignment. This bill together with SB 1009 of 2012 includes changes to state laws governing Medi-Cal Specialty Mental Health to effectuate its 2012-13 realignment to counties. SGF monies that previously funded EPSDT and mental health managed care have been replaced by 2011 Realignment sales tax revenue. The mental health services previously mandated by AB 3632 for special education students are now the responsibility of the schools.

**Figure 2**



# Human Services

## Mental Health (4-102)

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*Tom Sherry, Director of Human Services*

- Funding for Substance Use Disorder (SUD) prevention and treatment has remained flat or declined slightly for the last several years. New funding under Criminal Justice Realignment has allowed the addition of SUD programs at Probation and in the Jails.

The complexity of mental health and SUD funding and programs has increased for a variety of reasons, including 2011 Realignment and major changes to MHSA's payment methodology. This added complexity will require added administrative staff. During the economic recession, use of extra help employees was increased to contain costs and provide needed flexibility. This practice has become problematic due to provisions included in the Patient Protection and Affordable Care Act (ACA). The use of extra hire personnel in support functions has been greatly curtailed.

Extra hire personnel are still essential to the business model for operation of Mental Health's Psychiatric Health Facility (PHF), which provides inpatient treatment, and Psychiatric Emergency Services (PES), which provides crisis services, both of which operate on a 24 hour per day, 7 days per week basis. Extra hire personnel provide essential flexibility in meeting staffing requirements for the PHF that vary based on patient census and acuity. They also provide standby services for both the PHF and PES. Mental Health has worked closely with the Human Resources Department and the County Administrator's Office to ensure use of extra hire personnel in compliance with the ACA.

2011 Realignment has decreased the State's practice of deferring payments to counties as a means of addressing its fiscal shortcomings. The Board of Supervisors

assisted SYMHS in meeting the difficult cash flow problems caused by the State's past deferral of payments to counties by authorizing borrowing from other funds of the Mental Health Department. SYMHS pays interest on these cash flow loans, but the State does not pay interest on the payments it defers, so an added cost is imposed on SYMHS as a result. SYMHS continues to pay down this borrowing.

An additional area of concern is the effect of prior year audits. Before its dissolution, the State Department of Mental Health Audit Division became much more aggressive in their audit reviews. Generally these audits occur between four and five years after the year the services were provided. This means that any error that is discovered may have continued to be made in subsequent years. In effect, a relatively minor error made in one year could have a significant impact over time if that error continued to be made in subsequent years. Responsibility for these audits has now transitioned to the Department of Health Care Services and it is unknown what impact this may have on the State's auditing practices.

## Recommended Budget

This budget is recommended at \$27,547,265, which is an increase of \$2,239,314 (8.8%) compared to FY 2014-15.

This budget unit receives no financing from the County General Fund. The sources of funding for Sutter-Yuba Mental Health Services are shown in Figure 1. Mental Health's funding history is shown graphically in Figure 2.

# Human Services

## Mental Health (4-102)

Tom Sherry, Director of Human Services

The increase in total cost is largely due to increased personnel costs and an increased Appropriation for Contingency.

It is recommended to add one flexibly-staffed Mental Health Therapist I/II/III position in the Adult Outpatient Program to be recruited at level II, and to eliminate one vacant Mental Health Worker II in the First Steps Program. It is also recommended to add one flexibly-staffed Account Clerk I/II position. It is recommended that these actions be effective July 1, 2015.

Additionally, it is recommended to reallocate the following positions: Increase two Intervention Counselors by 0.5 FTE each from the Mental Health Services Act (MHSA) Budget Unit (4-104); increase one Psychiatrist by 0.1 FTE from the MHSA Budget Unit (4-104); decrease one Program Manager – Adult Services by 0.03 FTE to the MHSA Budget Unit (4-104); and decrease one Program Manager – SUDS by 0.45 FTE to the MHSA Budget Unit (4-104). It will appear as the following:

POSITION	CLASS	CURRENT		NEW	
		DEPT	FTE	DEPT	FTE
PRMSAA	Program Manager-SUD Services	4102	1.000	4102	0.550
				4104	0.450
PSYC1M	Psychiatrist - CONT	4102	0.900	4102	1.000
PSYC1Q	Psychiatrist - CONT	4104	0.100		
PRMAAA	Program Manager-Adult Services	4102	0.530	4102	0.500
		4104	0.470	4104	0.500

It is recommended that these actions be effective July 1, 2015.

It remains SYMHS' objective to keep the Mental Health budget and the Mental Health Services Act budget in balance and to fully utilize all available funding in a fashion most advantageous to our counties.

## Use of Fund Balance

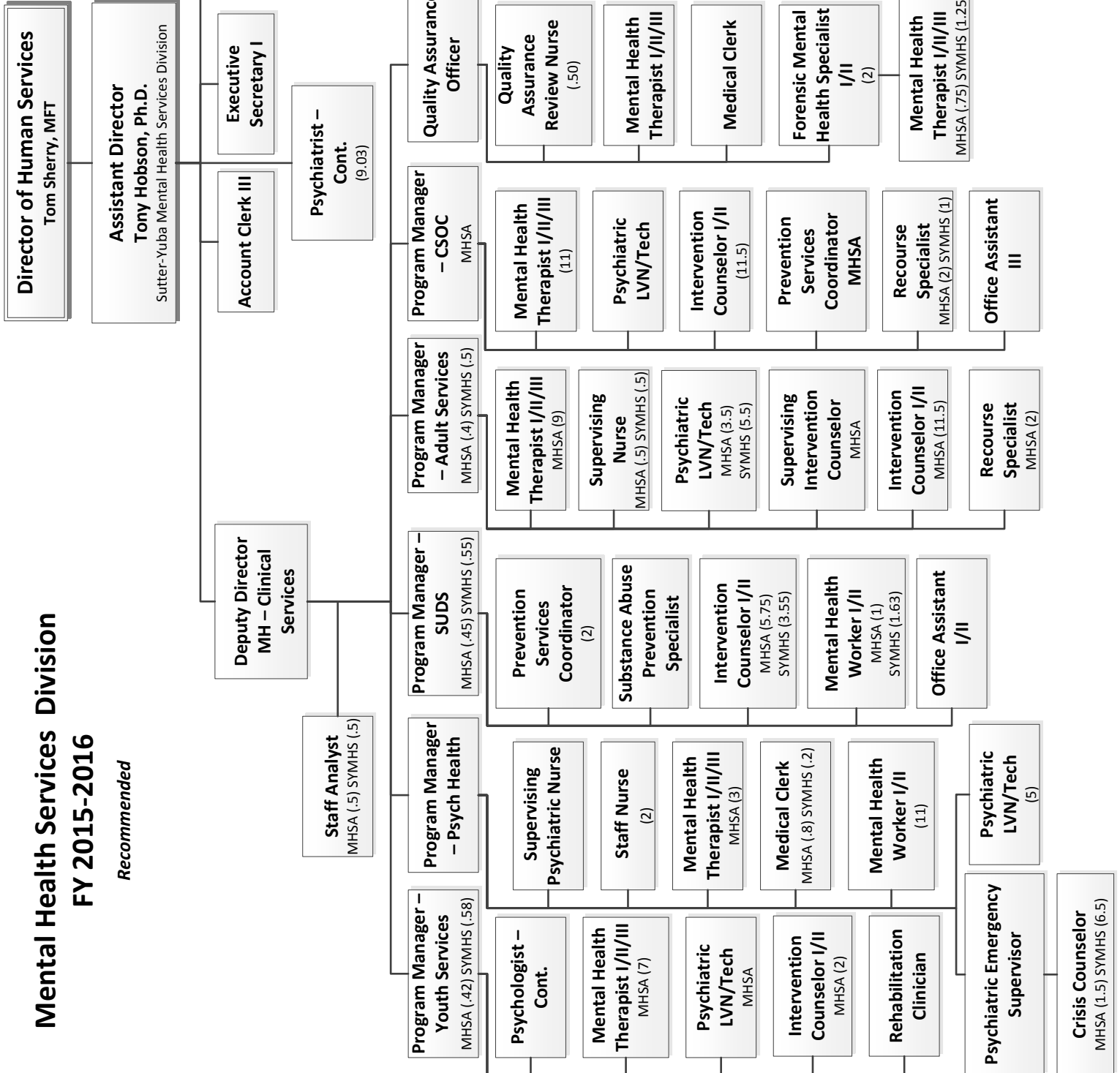
The Mental Health fund contained a Restricted Fund Balance in the amount of \$1,624,268 as of July 1, 2014. It is estimated that the Restricted Fund Balance will equal \$3,396,164 at July 1, 2015. It is recommended that the full amount, of the Restricted Fund Balance account (#31170) be cancelled in FY 2015-16 for use in the Mental Health budget.

The Mental Health fund also contains a Restricted Fund Balance for Sutter County use in the amount of \$51,419. There are no planned uses for this fund balance.

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# Mental Health Services Division FY 2015-2016

Recommended



# Human Services Mental Health Services Act (4-104)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: MENTAL HEALTH SERVICES ACT		FUND: MENTAL HEALTH SERVICES ACT		0008 4-104
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	4,443,389	3,735,984	5,639,548	5,647,433	.1
SERVICES AND SUPPLIES	1,418,648	1,183,293	1,871,038	2,053,603	9.8
OTHER CHARGES	1,563,821	1,996,390	1,892,572	2,470,239	30.5
CAPITAL ASSETS	0	0	26,000	0	100.0-
* GROSS BUDGET	7,425,858	6,915,667	9,429,158	10,171,275	7.9
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	7,425,858	6,915,667	9,429,158	10,171,275	7.9
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	7,425,858	6,915,667	9,429,158	10,171,275	7.9
<b>OTHER REVENUES</b>					
USER PAY REVENUES	865,837	615,072	922,820	825,358	10.6-
GOVERNMENTAL REVENUES	7,479,978	6,873,742	6,861,918	8,244,850	20.2
GENERAL REVENUES	75,421	58,957	45,000	83,000	84.4
CANCELLATION OF OBLIGATED F/B	0	0	1,599,420	1,018,067	36.3-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	8,421,236	7,547,771	9,429,158	10,171,275	7.9
* UNREIMBURSED COSTS	995,378-	632,104-	0	0	.0
ALLOCATED POSITIONS	56.89	57.79	58.79	58.17	1.1-

## Purpose

The passage of Proposition 63, known as the Mental Health Services Act (MHSA), in November 2004, provided the first opportunity in many years for Sutter-Yuba Mental Health Services (SYMHS) to provide increased funding, personnel, and other resources to support county mental health programs and monitor progress toward statewide goals for children, transition age youth, adults, older adults, and families. The MHSA addresses a broad continuum of prevention, early intervention, and service needs and the necessary infrastructure, technology, and training elements that will effectively support this system.

The MHSA budget unit (4-104) was created in FY 2005-06, beginning with the Community Services and Supports component. The Mental Health Services Act requires counties to place MHSA funds in a local Mental Health Services Fund, invest the funds consistent with County practice for other funds, and transfer any interest earned back into the Fund. The MHSA prohibits using MHSA funds to supplant funding that was previously provided for Mental Health Services by other sources.



# Human Services Mental Health Services Act (4-104)

Tom Sherry, Director of Human Services

## Major Budget Changes

### Salaries & Benefits

- \$58,277 General increase due to negotiated Salaries and Benefits
- (\$89,902) Decrease related to the partial reallocation of two Intervention Counselors (totaling 1.0 FTE) to the Mental Health Budget Unit (4-102)
- (\$34,089) Decrease related to the partial reallocation of one Psychiatrist (0.1 FTE) to the Mental Health Budget Unit (4-102)
- \$66,463 Increase related to the partial reallocation of two Program Mangers (totaling 0.48 FTE) from the Mental Health Budget Unit (4-102)
- \$91,361 Increase related to the addition of one (1.0 FTE) Staff Analyst to provide oversight and coordination for Sutter-Yuba Mental Health Services MHSA programs
- (\$7,000) Decrease in Extra Help based on actual expenditures
- (\$78,255) Decrease in County Contribution – Group Insurances due to the County’s transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

## Services & Supplies

- \$88,788 Increase in Professional/ Specialized Services based on estimated needs
- \$40,000 Increase in Memberships due to California Mental Health Services Authority, Prevention Early Intervention, Sustainability Funding JPA Membership

## Other Charges

- \$124,170 Increase in Support and Care of Persons based on estimated needs
- \$100,000 Increase in Interfund Miscellaneous Transfer for reimbursement of administrative costs for Mental Health Services Act Programs to the Mental Health Budget (4-102)
- \$340,000 Increase in Interfund Other Department for reimbursement of medication support for Mental Health Services Act Programs to the Mental Health Budget (4-102)
- \$31,004 Increase in Interfund Information Technology charges as provided by the General Services Department

## Revenues

- (\$107,320) Decrease in Interfund Transfer In - Wrap Around

# Human Services

## Mental Health Services Act (4-104)

Tom Sherry, Director of Human Services

based on estimated program costs

- \$1,382,932 Increase in budgeted State MHSAs revenue

### Program Discussion

The Mental Health Services Act (MHSAs), also known as Proposition 63, was passed by the voters in November 2004. MHSAs funds for counties are used to expand and transform mental health services. The MHSAs has five components:

- Community Services and Support
- Prevention & Early Intervention
- Innovation
- Capital Facilities and Technological Needs
- Workforce Education and Training

Sutter-Yuba Mental Health Services (SYMHS) has approved programs in all five MHSAs components. These components and programs are listed below. It should be recognized that the capacity to accept clients into these programs is directly related to available staffing.

#### Community Services and Supports (CSS) Component

The Urgent Services Program has been developed to serve all ages with distinct, age-appropriate services for youth and adults who have acute mental health issues and are at greatest risk of harming themselves, or others, at risk of hospitalization, or are at risk of incarceration in jails or juvenile justice institutions. SYMHS also works with school-based counselors and other school personnel to identify children at greatest risk.

The Older Adult Services Program has been developed to serve older adults, aged 60 and over, who are physically or geographically isolated and who have psychiatric disabilities. Further priority is given to those whose cultural identity places them in underserved populations within our community. This program enables participants to obtain and maintain positive social connections; experience respect from their providers of mental health services; feel empowered and listened to in the process of planning and obtaining their services; and have continuity in their providers. This program also incorporates peer-delivered services; uses a family-friendly approach to service planning and delivery; and provides housing services and treatment leading to recovery, to promote the program's goals of reducing disparities in services and decreasing homelessness for mentally ill clients.

The Ethnic Outreach Program targets our major underserved populations: Latino, Hmong, and Punjabi-speaking Asian Indians. Each program is intergenerational, serving children, youth, transition-aged youth, adults, and older adults within each cultural group. Within these broader categories, females are specifically targeted, as they are more likely to be underserved in our system, and specifically within these cultures. This program enables participants to obtain and maintain positive social connections; live in safety and in a setting which is of their choosing; and have access to integrated mental health and drug and alcohol treatment for those with co-occurring disorders. Participants can also obtain assistance to engage in meaningful activities such as employment or education/training; receive services which recognize their developmental process as "normal" and do not marginalize issues of

# Human Services

## Mental Health Services Act (4-104)

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*Tom Sherry, Director of Human Services*

wellness; and experience respect from their providers of mental health services. As a result, clients feel empowered and listened to in the process of planning and obtaining their services; have continuity in their providers; and have individualized service plans which recognize the uniqueness of each person within the context of their ethnic/racial/cultural identity.

At the time of this writing, the FY 2015-16 MHSA Annual Plan Update is open for public comment. It proposes a significant change for the Ethnic Outreach Program: establishment of a Latino Outreach Center to provide a new service location at Holly Oak Square on Garden Highway. This proposal was developed in collaboration with stakeholder groups from the Latino community to provide culturally-competent services in an environment with reduced stigma and near affordable housing that is home to many Latino Medi-Cal beneficiaries. The goal of the Center is to reduce disparities in behavioral health services provided to this community. Services would be provided by existing bilingual SYMHS staff.

The Integrated Full Service Partnership Program serves individuals from all age groups with serious mental illnesses or serious emotional disturbances. This population is significantly more at risk for victimization, addiction disorders, overuse of emergency rooms, psychiatric hospitalizations, and incarceration in jails and juvenile justice institutions. Transition age youth are especially at risk to enter into the cycle of homelessness, unemployment, and substance abuse.

Within the Integrated Full Service Partnership, specific services are available to serve children ages 0-5 and youth aged 6-15

who have severe emotional disturbances or severe mental illnesses that result in significant social, emotional, or educational impairments and/or who are at risk of homelessness or going into out-of-home care. Children ages 0-5 are the most underserved population and have the most potential to need extensive resources over the longest time should they go untreated. SYMHS works with the Ethnic Outreach programs to find children whose cultural identity places them in underserved populations within our community (Hispanic, Asian Indian, and Hmong).

Services are available for Transition Age Youth (TAY) aged 16-25 who have severe emotional disturbances or mental illnesses that result in significant social, emotional, educational, and/or occupational impairments or who are at risk of homelessness. TAY within our community who are unserved, underserved, or inappropriately served include young women with self-harming, high-risk behaviors; youth aging out of foster care; and youth transitioning from children's mental health or probation systems to adult systems. Priority for services is given to those with co-occurring substance abuse and mental health disorders, those at significant risk of gang involvement, the uninsured, and those whose cultural identity places them in underserved populations within our community.

Services are available for adults and older adults who have co-occurring mental health and substance abuse disorders and who are homeless, or at risk of homelessness. Priority will be given to those whose cultural identity places them in underserved populations within our community (Latino, Asian Indian, and Hmong).

# Human Services

## Mental Health Services Act (4-104)

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*Tom Sherry, Director of Human Services*

The Wellness and Recovery Center serves adults and older adults with serious and persistent mental illness who meet the target population criteria established by Sutter-Yuba Mental Health Services.

### Prevention and Early Intervention (PEI) Component

The PEI component of MHSA was approved by the State and implemented by SYMHS during FY 2009-10. PEI approaches are intended to be transformational by restructuring the mental health system to a “help-first” approach. Prevention programs bring mental health awareness into the lives of all members of the community through public education initiatives and dialogue. PEI builds capacity for providing mental health early intervention services at sites where people go for other routine activities (e.g., health providers, education facilities, community organizations). A goal of PEI is to help mental health become part of wellness for individuals and the community, reducing the potential for stigma and discrimination against individuals with mental illness.

The SYMHS implementation of PEI has two major components:

- (1) The Community Prevention Team is intended to serve individuals experiencing onset of serious psychiatric illness; children and youth in stressed families; children and youth at risk for school failure; children and youth at risk of, or experiencing juvenile justice involvement; and underserved cultural populations. They work with agencies in the community to enhance overall community capacity for prevention and early intervention.

They will expand mentoring programs for youth, expand use of the Strengthening Families model throughout the community, and support recreational opportunities for youth that fight stigma and build self-esteem.

- (2) The First Onset component is directed toward individuals experiencing the first onset of serious psychiatric illness. It includes mental health consultation with pediatricians or other primary care providers to improve individuals’ access to quality mental health interventions by increasing providers’ capacity to offer effective mental health guidance and early intervention service; implementation of Teen Screen, a program of voluntary school screening to identify youth at risk for suicide and potentially suffering from mental illness; provide Aggression Replacement Training® to aid in early identification of mental illness and address stigma issues with the goal of improving social skill competence, anger control, and moral reasoning; and provide education and training at sites in the local community.

In addition to the above PEI programs, MHSA includes, within PEI, funding for the following statewide projects: Suicide Prevention, Student Mental Health Initiative, and Stigma and Discrimination Reduction. Funding for these projects is allocated to each county, but the projects will be executed on a regional or statewide basis. SYMHS has joined with mental health agencies in 48 other counties to form the California Mental Health Services Authority

# Human Services

## Mental Health Services Act (4-104)

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*Tom Sherry, Director of Human Services*

(CalMHSA) under a Joint Exercise of Powers Agreement (JPA) to implement these projects. SYMHS has reassigned its FY 2008-09 and FY 2009-10 allocations totaling \$300,400 to CalMHSA. Allocations for two additional years have not yet been assigned. Counties formed CalMHSA to ensure the priorities of counties were truly reflected in the execution of these important projects. The alternative was to assign this funding to the former Department of Mental Health.

### Capital Facilities and Technology Needs Component

During FY 2010-11, SYMHS received approval for its Wellness & Recovery Center (WeRC) Project. This provides \$197,550 to remodel the former nurses' quarters of the old county hospital, also known as the "little white house," to serve as the main activity space and offices for the Wellness and Recovery Program. The cost for this project came in significantly higher than the initial estimates and the Annual MHSA Plan Update currently in public comment would discontinue this project. The Plan Update instead proposes to use the MHSA Capital Facilities funds for a much-needed expansion of the Psychiatric Emergency Services (PES) area at SYMHS' main site on Live Oak Blvd. The project would improve PES' ability to provide locally-accessible and timely crisis evaluation and support. The WeRC Project is still a goal for SYMHS that may become more feasible at a later date.

In late FY 2010-11, SYMHS received approval of its Electronic Health Record (EHR) System Project. This provided \$1,567,750 to implement EHR infrastructure, practice management, clinical data management, and computerized

provider order entry. The Anasazi system was selected to replace SYMHS's 1980s-vintage, COBOL-based information system with a modern EHR and billing system. This is a critical step toward compliance with upcoming federal mandates for implementation of EHRs and Health Information Exchange. EHR implementation began in FY 2011-12 and is proceeding in phases that will continue into FY 2015-16.

### Workforce Education and Training (WET) Component

During FY 2011-12, SYMHS received approval for its Workforce Education and Training Component. This provides \$180,000 annually for five years for training and higher education scholarships. This program has been coordinated by a consultant who assisted SYMHS in developing and implementing the training and scholarship programs. The trainings will focus on cultural competencies, service delivery, and workforce preparedness.

### **Innovation**

A plan to implement certain innovative practices has been approved by the State Mental Health Services Oversight and Accountability Commission. One project is to assign a Mental Health Therapist to each County's Probation Department to provide treatment services, one within the jail setting, and another at the day reporting center. The second project provides additional support to TAY after they age out of the program with the objective of reducing addiction disorders, overuse of emergency rooms, psychiatric hospitalizations, and incarceration in jails and justice institutions. The third project is to increase cooperation between traditional

# Human Services

## Mental Health Services Act (4-104)

Tom Sherry, Director of Human Services

Hmong Healers and Mental Health professionals in order to improve mental health outcomes among Hmong clients.

### FY 2015-16 Funding

MHSA is a volatile and economically sensitive funding source. This funding decreased during the recent economic downturn, but is now recovering. SYMHS intends to direct MHSA funding that exceeds the amounts in their approved plans into the Prudent Reserve called for in the MHSA.

The process by which counties receive their MHSA funding changed in FY 2011-12. Counties previously received funds 18 to 24 months after the State received the related tax revenue. However, funds are now being transferred to counties monthly based on their allocations and approved MHSA plans, as tax revenue is received. This process is managed by the State Department of Finance.

MHSA revenue is projected to increase in FY 2015-16, but revenue above the requirements of the approved MHSA Plan will be retained in the Mental Health Services Fund for future use or for inclusion in the Prudent Reserve consistent with the Mental Health Services Act.

### Recommended Budget

This budget is recommended at \$10,171,275, which is an increase of \$742,117 (7.9%) compared to FY 2014-15. MHSA program expenses are funded by revenue from the State and from the Federal share of reimbursement for services claimed to Medi-Cal. This budget unit receives no financing from the General Fund. See

Figures 1 and 2 in the Mental Health (4-102) budget narrative for information on Mental Health funding sources and history.

It is recommended to add one Staff Analyst position to help serve as an MHSA Coordinator. MHSA coordinator duties have been fragmented among a number of Mental Health managers and an independent contractor. The proposed position would consolidate these responsibilities and would be responsible for program evaluation. It is requested that this new position be allocated effective July 1, 2015.

Realignment of responsibilities toward the MHSA Prevention and Early Intervention and SUDS Prevention Programs requires the following adjustments between Mental Health's two budget units. Therefore, it is recommended to reallocate the following positions: Decrease two Intervention Counselors by 0.5 FTE each to be moved to the Mental Health Budget Unit (4-102); decrease one Psychiatrist by 0.1 FTE to the Mental Health Budget Unit (4-102); increase one Program Manager – Adult Services by 0.03 FTE from the Mental Health Budget Unit (4-102); and increase one Program Manager – SUDS by 0.45 FTE from the Mental Health Budget Unit (4-102). It will appear as the following:

POSITION	CLASS	CURRENT		NEW	
		DEPT	FTE	DEPT	FTE
PRMSAA	Program Manager-SUD Services	4102	1.000	4102	0.550
				4104	0.450
PSYC1M	Psychiatrist - CONT	4102	0.900	4102	1.000
PSYC1Q	Psychiatrist - CONT	4104	0.100		
PRMAAA	Program Manager-Adult Services	4102	0.530	4102	0.500
PRMAAB	Program Manager-Adult Services	4104	0.470	4104	0.500

It is requested that these position adjustments be effective July 1, 2015.

It remains SYMHS' objective to keep the Mental Health budget and the Mental Health

# Human Services

## Mental Health Services Act (4-104)

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*Tom Sherry, Director of Human Services*

Services Act budget in balance and to fully utilize all available funding in a fashion most advantageous to our counties. Accordingly, a thorough review was conducted of positions associated with MHSA-funded Prevention and Early Intervention (PEI) programs. As a result, positions are regularly reviewed and reallocated between the two budget units.

The MHSA fund also contains Non-Spendable Fund Balance amounts of \$328,563 (account #31014) for housing and \$2,167,780 (account #31031) recognizing the cash advance to the Mental Health Fund (0007). There are currently no planned uses for this fund balance.

### Use of Fund Balance

The MHSA fund contained a Restricted Fund Balance in the amount of \$ 4,116,873 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$1,018,067 at July 1, 2015. It is recommended that the full amount of the Restricted Fund Balance account (#31170) be cancelled in FY 2015-16 for use in the MHSA budget.

# Human Services Welfare Administration (5-101)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: WELFARE ADMINISTRATION		FUND: WELFARE/SOCIAL SERVICES		0013 5-101	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	13,168,800	10,823,464	14,678,028	15,054,824	2.6	
SERVICES AND SUPPLIES	2,210,564	1,236,097	2,028,385	2,074,822	2.3	
OTHER CHARGES	3,633,729	2,455,904	4,403,018	4,904,713	11.4	
CAPITAL ASSETS	150,442	68,607	21,500	0	100.0-	
* GROSS BUDGET	19,163,535	14,584,072	21,130,931	22,034,359	4.3	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	19,163,535	14,584,072	21,130,931	22,034,359	4.3	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	2,725,253	1,136,345	2,600,665	2,409,005	7.4-	
GOVERNMENTAL REVENUES	16,473,265	7,237,856	16,935,316	17,912,160	5.8	
OTHER FINANCING SOURCES	0	3,158	0	0	.0	
TOTAL OTHER REVENUES	19,198,518	8,377,359	19,535,981	20,321,165	4.0	
* UNREIMBURSED COSTS	34,983-	6,206,713	1,594,950	1,713,194	7.4	
ALLOCATED POSITIONS	183.00	184.00	184.00	185.00	.5	

## Purpose

The Welfare and Social Services Division of the Human Services Department is responsible for the administration and management of multiple programs. This budget unit finances all personnel and operational costs for the Division.

- (\$84,192) Decrease in Group Insurance as provided by the Human Resource's Department

## Services & Supplies

- \$32,748 Increase in Rents/Leases of Structures/Grounds related to increased rent and additional office space obtained during FY 2014-15

## Major Budget Changes

### Salaries & Benefits

- \$436,322 General increase due to negotiated Salaries and Benefits
- \$74,666 Increase related to the addition of one (1.0 FTE) Accountant I/II position effective July 1, 2015
- (\$50,000) Decrease in Overtime

### Other Charges

- \$127,766 Increase related to Support & Care of Persons-CTEC related to One Stop contract for the extended subsidized employment program
- \$104,400 Increase in Interfund Miscellaneous Transfer related to the SNAP-ED grant



# Human Services Welfare Administration (5-101)

Tom Sherry, Director of Human Services

- \$142,718 Increase in Interfund Information Technology charges as provided by the General Services Department
- \$131,579 Increase in (A-87) Cost Plan charges as provided by the Auditor-Controller's Department

## Revenues

- \$104,400 Increase in State SNAP-ED grant
- \$897,548 Increase in Federal Welfare Administration funding related to the increase of federal share on the Calfresh and CW Single allocation which is more aligned to the actual revenue generated this current fiscal year

## Program Discussion

The responsibilities of the Welfare and Social Services Division of the Human Services Department include eligibility determinations for assistance programs, CalWORKs Employment Services, Child and Adult Protective Services, and other related activities as mandated by Federal and State law.

The Welfare Administration budget unit does not include the direct cost of aid payments (for example TANF or Adoptions Assistance Program payments) to recipients. These costs are reflected in their own budget units within the Welfare and Social Services Division.

The FY 2011-12 State budget permanently shifted 1.06% of existing State Sales Taxes from the State General Fund to a Special Local Revenue fund for counties to fund "public safety" programs, which include Child Welfare Services, Foster Care, Adoptions (administration of services and assistance payments), and Adult Protective Services. The State budget also included the shift of Adoption services to the County, with the option for the County to contract back with the State for those services. The Department has chosen to contract with the State to provide adoption services for the County, and use the designated Realignment funding to pay for the service.

A continuing endeavor of the Employment Services Branch is facilitating the employment and self-sufficiency of all TANF/CalWORKs recipients. Employment Services will continue to work with these clients in collaboration with private employers and private non-profit agencies. Effective January 1, 2013, SB1041 implemented a number of significant programmatic changes to the CalWORKs program. Major changes included new rules for Annual Reporting for Child Only (ARCO) cases, Semi-Annual Reporting (SAR), Welfare to Work (WTW) 24 Month Time Clock Limit, redesign of the WTW Assessment, Appraisal and Plan writing components, alignment of required WTW participation hours with Federal TANF hourly requirements, re-engagement of individuals who were previously exempt for care of young children, and elimination of core/non-core activities. The Department serves approximately 1,041 adults that were affected by the redesign, which require WTW re-engagement coordination and WTW supportive services.

# Human Services Welfare Administration (5-101)

Tom Sherry, Director of Human Services

AB 74 provided funding to counties to expand or implement a Subsidized Employment Program for CalWORKs clients. Effective July 1, 2014 CalWORKs expanded our collaboration with Sutter County One Stop to include Subsidized Employment services such as employer development, case management, payroll, and employer of record responsibilities. Subsidized employment creates job opportunities by providing the client a connection to the labor force and the development of employment skills leading to job retention and more employable candidates transitioning to self-sufficiency as well as meeting the State required Work Percentage Rate. During FY 2014-15 more than 50 individuals were placed in jobs for up to 6 months. These job placements resulted in 13 unsubsidized jobs and 9 families no longer needing CalWORKs assistance.

Family Stabilization Services were implemented May 1, 2014, providing intensive case management, and specialized services to adults and children in CalWORKs who are experiencing an identified hardship or crisis that is destabilizing the family and would interfere with their ability to work or participate in WTW activities. Services and Resources include Emergency or Transitional Housing; Mental Health and Substance Abuse Services; and Transportation Assistance.

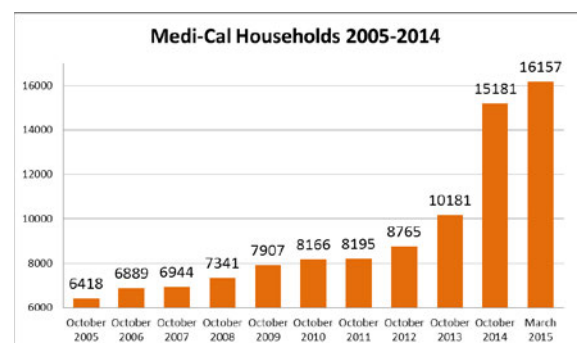
The Child and Adult Protective Services branch continues to work collaboratively with Mental Health, Health, Probation, the Courts, and other public service agencies by using a multidisciplinary team approach to address the problems of families and adults.

One purpose of the Patient Protection and Affordable Care Act (ACA) of 2010 is to

provide affordable healthcare for all Americans. Health Care Reform legislation required that County Welfare Departments begin open enrollment on October 1, 2013 for Health coverage to begin January 1, 2014. Sutter County was approved for funding to implement a Customer Service Center using C-IV Customer Service Center hardware and software technology. A Task Based business model has allowed workers to manage ongoing cases more efficiently by processing specific tasks rather than managing entire caseloads. During FY 2012-13, the Board of Supervisors approved the initial plan and expenses, including the conceptual plan for FY 2013-14 with budgeted cost of \$1,092,432. The Customer Service Center continuing cost on production operation charges is budgeted at \$244,655 for FY 2014-15 and \$243,274 for FY 2015-16.

Counties have experienced a dramatic increase in demand for Medi-Cal and the CalFresh programs over the last 10 years due to regulatory changes, the recession, and subsequent job loss or reduction in work hours.

In Sutter County, the Medi-Cal caseload, or number of households, grew approximately 137% from October 2005, at 6,418 cases, to October 2014, at 15,181 cases. As of March 2015, the Medi-Cal caseload has increased to 16,157 cases.



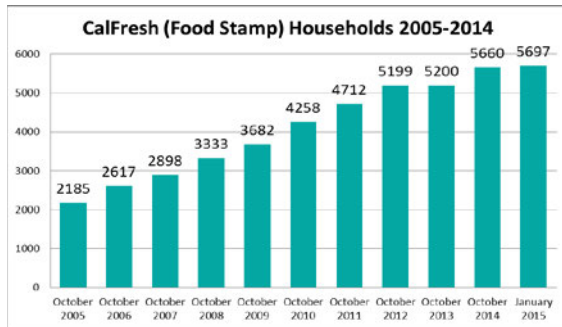
# Human Services Welfare Administration (5-101)

Tom Sherry, Director of Human Services

Approximately 32,000 individuals in Sutter County are receiving Medi-Cal benefits. In 2014, Sutter County added over 5,000 additional households to Medi-Cal under the Affordable Care Act who qualified for Medi-Cal on January 1, 2014 under the Affordable Care Act's expanded Medicaid eligibility criteria.

The ACA has significantly expanded the scope of the Medi-Cal program which results in programmatic changes that requires additional on-going analytical work.

The CalFresh caseload has grown approximately 159% from October 2005 at 2,185 cases to October 2014 at 5,660 cases. As of January 2015, the CalFresh caseload has increased to 5,697 cases.



## Recommended Budget

This budget is recommended at \$22,034,359, which is an increase of \$903,428 (4.3%) compared to FY 2014-15. The Welfare and Social Services fund, as a whole, receives \$449,000 in financing from the General Fund in order to meet the County's Maintenance of Effort (MOE) for receipt of CalWORKs and related Realignment funding.

It is recommended that one (1.0 FTE) Accountant I position be added, with an effective date of July 1, 2015, to provide assistance to the Staff Services Manager in performing increased accounting, auditing, and fiscal duties resulting from expanded Welfare and Social Services programs.

During FY 2011-12, Public Safety Realignment was implemented, which realigned the responsibility for many programs from the State to counties. Because of this shift in funding, Sutter County was mandated to establish the County Local Revenue Fund 2011 (0-140). For FY 2012-13, the Social Services Realignment Fund 2011 (0-245) was established to transfer funds from the County Local Revenue Fund 2011 to the operating budgets of the Welfare and Social Services Division. The shift in funding simply changed the flow of funding from the State to the County without affecting the overall amount of funding for programs. The County Local Revenue Fund 2011 and the Social Services Realignment Fund 2011 are discussed in greater detail in their own budget narratives.

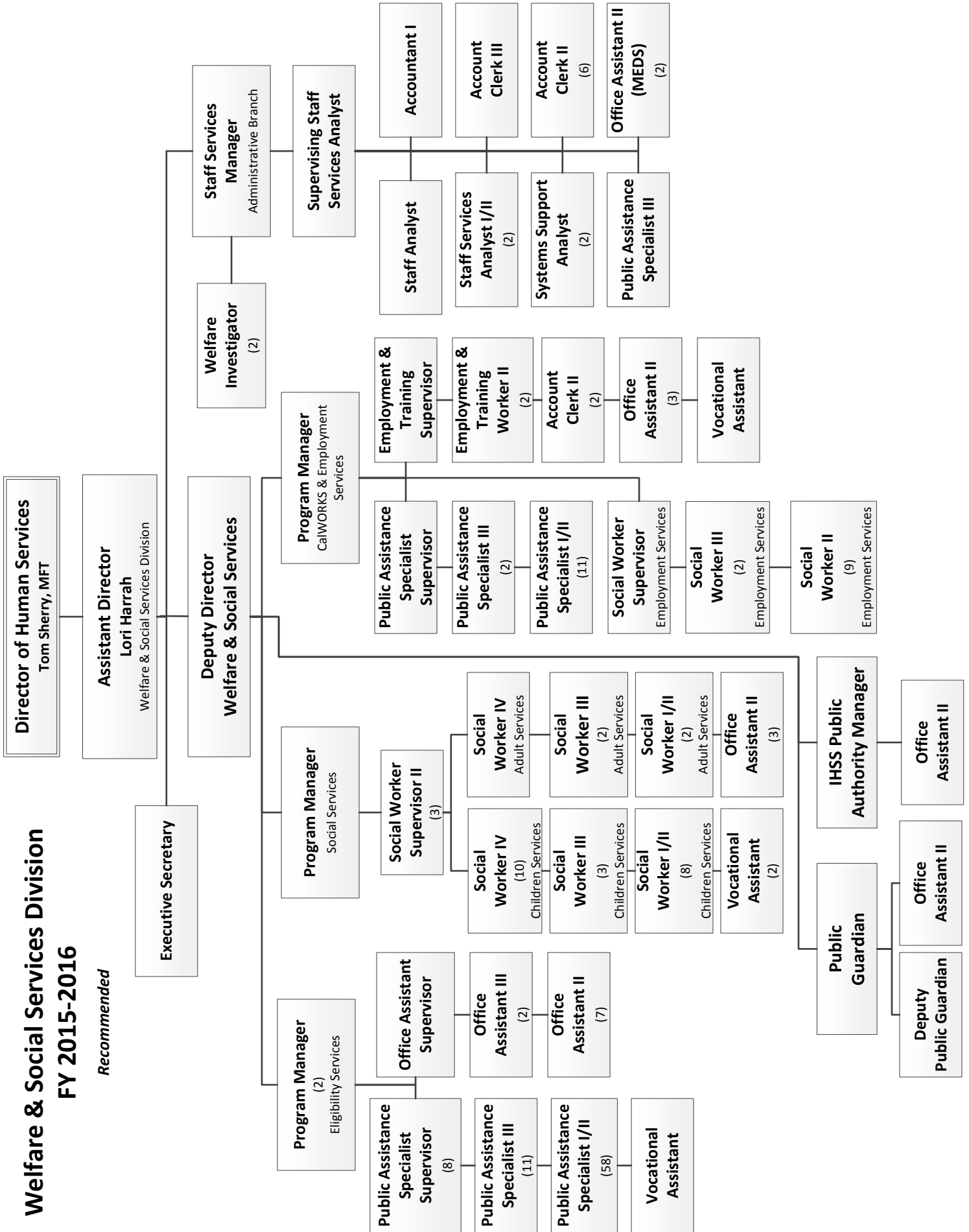
## Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

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# Welfare & Social Services Division FY 2015-2016

*Recommended*



EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: PUBLIC GUARDIAN & CONSERVATOR FUND: GENERAL				0001 2-709
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	204,322	161,142	213,561	245,476	14.9
SERVICES AND SUPPLIES	7,395	5,395	13,430	25,440	89.4
OTHER CHARGES	8,356	3,060	7,437	8,664	16.5
* GROSS BUDGET	220,073	169,597	234,428	279,580	19.3
INTRAFUND TRANSFERS	581	548	658	736	11.9
* NET BUDGET	220,654	170,145	235,086	280,316	19.2
<b>OTHER REVENUES</b>					
USER PAY REVENUES	87,216	59,156	87,894	87,894	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	87,216	59,156	87,894	87,894	.0
* UNREIMBURSED COSTS	133,438	110,989	147,192	192,422	30.7
ALLOCATED POSITIONS	2.00	2.00	2.00	3.00	50.0

## Purpose

The Public Guardian-Conservator is appointed by the Sutter County Superior Court as the personal representative (Conservator) for physically and/or mentally disabled individuals who cannot provide for their own food, clothing, and shelter. The Conservator may be appointed to manage both the person and the estate of the conservatee, may give informed consent for medical and psychiatric treatment for those who may be deemed to be incompetent, and will be responsible to protect the rights and estates from those who may take advantage of/or project undue influence on the conservatees.

## Major Budget Changes

### Salaries & Benefits

- \$54,975 Increase related to the addition of one (1.0 FTE) Office Assistant II position
- (\$24,073) Decrease due to the elimination of Extra Help

### Services & Supplies

- \$12,000 Increase in Professional & Specialized Services for the allocation of the Accounting work done by staff from the Welfare Administration budget unit (5-101)

## Program Discussion

The Public Guardian-Conservator provides two types of conservatorships: Mental

# Human Services Public Guardian (2-709)

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*Tom Sherry, Director of Human Services*

Health Conservatorships and Probate Conservatorships.

Lanterman-Petris-Short (LPS) Act (Cal. Welfare & Institutions Code, sec. 5000 et seq.), Mental Health Conservatorships are reserved for persons requiring mental health treatment that often requires placement in locked psychiatric facilities.

Probate Conservatorships are for individuals that have a prominent medical condition that renders the person unable to make daily decisions about his/her care and/or finances.

Individual persons are referred to the Public Guardian-Conservator through a multitude of local service providers based on a specific disorder or medical condition.

Since a conservatorship is an action of the “last resort,” the Public Guardian program is administered with the highest ethical regard for the conservatee’s best interests.

The Public Guardian’s office currently has two full-time staff, one Public Guardian and one Deputy Public Guardian, and two extra hire positions, an Account Clerk II and an Office Assistant II.

Currently, the Public Guardian’s office has seventy-one (71) Conservatees - twenty-five (25) of which are probate cases and forty-six (46) are LPS (mental health) cases.

## Recommended Budget

This budget is recommended at \$280,316, which is an increase of \$45,230 (19.2%) compared to FY 2014-15. The General Fund provides 68.6% of the funding for this budget unit.

The percentage and manor in which the Mental Health budget unit (4-102) is paying for LPS cases, through Interfund MH Admin Conservator Services account (#46519), is being evaluated and the Department will bring before your Board a corrected amount at a later date. It appears, at this time, that an update to the payment process and amounts will result in a decrease to the General Fund cost in this budget unit.

## Use of Fund Balance

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

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: TOM SHERRY	UNIT: IN-HOME SUPPORTIVE SRVS (IHSS) FUND: WELFARE/SOCIAL SERVICES				0013 5-201
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
OTHER CHARGES	1,704,322	1,454,858	1,763,974	1,829,446	3.7
* GROSS BUDGET	1,704,322	1,454,858	1,763,974	1,829,446	3.7
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,704,322	1,454,858	1,763,974	1,829,446	3.7
<b>OTHER REVENUES</b>					
USER PAY REVENUES	1,704,322	881,987	1,763,974	1,829,446	3.7
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	1,704,322	881,987	1,763,974	1,829,446	3.7
* UNREIMBURSED COSTS	0	572,871	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

In-Home Supportive Services (IHSS) is a statewide program under the direction of the California Department of Social Services (CDSS).

The Sutter County IHSS Public Authority Governing Board was established in 2002 in response to Assembly Bill 1682 (Chapter 90, Statutes of 1999), to act as the employer of record for Sutter County IHSS providers for the purposes of negotiating salary, benefits, and work related issues.

The IHSS program pays providers to care for qualified aged, blind, or disabled individuals who require personal care and/or homemaking assistance in order to continue living in their homes. CDSS makes the payments to the providers, and then invoices the County for its share of the costs. Commencing July 1, 2012, SB 1036 requires all counties to have a County IHSS Maintenance of Effort (MOE) and pay the County IHSS MOE instead of paying the non-federal share of IHSS services, IHSS

administration, and Public Authority administration. Effective July 1, 2014 the County IHSS MOE base shall be adjusted by an inflation factor of 3.5%. This budget unit funds the County IHSS MOE requirement.

## Major Budget Changes

### Other Charges

- \$65,472 Increase in County IHSS MOE due to the inflation factor of 3.5%

### Revenues

- \$65,472 Increase in funding related to the implementation of SB 1036

## Program Discussion

Appropriations in this budget provide for payment of the County IHSS MOE requirement. Funding for this budget unit has historically come from a combination of



State Social Services Realignment Sales Tax revenue, and Realignment funds which are transferred into this budget unit from the Welfare and Social Services Realignment Trust fund (0-248).

Per an agreement between the Sutter County Public Authority Governing Board and the IHSS Providers, the hourly wage for Providers is currently \$9.74 per hour.

## **Recommended Budget**

This budget is recommended at \$1,829,446, which is an increase of \$65,472 (3.7%) compared to FY 2014-15. This increase represents adjustment to FY 2014-15 which was based on the preliminary County IHSS MOE and the inflation factor of 3.5% based on the final County IHSS MOE. The inflation factor increase of 3.5% is part of the implementation of SB 1036 which established an MOE for each county's IHSS expenses. The County's MOE is met with Welfare and Social Services 1991 Realignment funds (0-248). Any costs over the MOE amount are paid by the State.

The General Fund does not provide any financing to this budget unit.

## **Use of Fund Balance**

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

# Human Services Temporary Aid for Needy Families (5-204)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: TANF-FAMILY GROUP		FUND: WELFARE/SOCIAL SERVICES		0013 5-204	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
OTHER CHARGES	8,836,501	7,669,424	9,983,192	9,840,000	1.4-	
* GROSS BUDGET	8,836,501	7,669,424	9,983,192	9,840,000	1.4-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	8,836,501	7,669,424	9,983,192	9,840,000	1.4-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	2,935,090	2,770,132	2,792,917	3,112,290	11.4	
GOVERNMENTAL REVENUES	5,848,513	3,869,637	6,982,580	6,511,710	6.7-	
TOTAL OTHER REVENUES	8,783,603	6,639,769	9,775,497	9,624,000	1.5-	
* UNREIMBURSED COSTS	52,898	1,029,655	207,695	216,000	4.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget unit finances the Temporary Assistance to Needy Families (TANF) cash assistance program. The TANF program assists eligible families and/or children who meet specific income, property, and other regulatory requirements. This budget unit is primarily financed with Federal and State funding.

- \$240,000 Increase in State Aid related to CalWORKs grant increases
- (\$470,870) Decrease in Federal Aid offset by an increase in State Aid

## Major Budget Changes

### Other Charges

- (\$143,192) Decrease in Support and Care of Persons

### Revenues

- \$ 62,763 Increase in Interfund Transfer-In Realignment
- \$ 16,610 Increase in State Aid related to the CalWORKs five-percent grant increase

## Program Discussion

TANF is a public assistance program which provides for children who are deprived of the care and support of one or both of their parents. In most cases it also provides for the child's caretaker(s).

A child is considered to be deprived of care and support if one of the following situations exists:

1. Either parent is physically or mentally incapacitated
2. Either parent is deceased

# Human Services

## Temporary Aid for Needy Families (5-204)

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*Tom Sherry, Director of Human Services*

3. The parent who is the primary wage earner is unemployed
4. Either parent is continually absent from the home in which the child resides.

If any of the above circumstances exists, and the child plus his/her caretaker meets the property and income tests, a TANF case including the child, his/her caretaker, and other related children living in the home, if eligible, may be established. Most qualified persons also receive a Medi-Cal card and CalFresh Supplemental Nutrition Assistance.

All able-bodied adults receiving TANF are required to participate in the CalWORKs Employment Services program. The program requires recipients to participate in a work training or job search activity for a minimum number of hours each week in order to remain eligible for assistance. In addition to participation requirements, there is a time limit for adults on cash assistance.

### Recommended Budget

This budget is recommended at \$9,840,000, which is a decrease of \$143,192 (1.4%) compared to FY 2014-15.

The FY 2013-14 State budget passed by the Legislature includes funding to provide a five-percent grant increase effective March 1, 2014. AB 85 amended the Welfare and Institutions Code Section 17600.10(a)(5) that requires counties to establish a new subaccount wherein funds for the five-percent grant increase will be deposited. The five-percent increase will be funded through the redirection of 1991 Realignment

general growth revenues from Social Services and Health to a new 1991 subaccount created for this purpose. Counties will not have a share of cost for grant increases provided from funding in the new subaccount, the Family Support Fund (0-227).

Commencing FY 2014-15, Welfare and Institutions Code Section 17601.50 requires the State to provide additional funding to the Family Support Fund for CalWORKs grant increases. This is funded through the redirection of 1991 Realignment sales tax and sales tax growth revenues from Social Services and Health.

Also effective FY 2013-14, the State has started remitting SB1041 TANF child support collections pass-through funds to the County.

The General Fund does not provide any financing to this budget unit. The County's share of cost is met with Welfare and Social Services 1991 Realignment funds.

As in previous fiscal years, the State's share of TANF costs, which is realized as revenue by the County, flows through the County Local Revenue Fund 2011 (0-140) as opposed to being directly received by the Division through the Welfare and Social Services Fund as had occurred in the past. The County Local Revenue Fund 2011 is discussed in greater detail in its own budget narrative.

### Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

# Human Services Foster Care (5-206)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: FOSTER CARE		FUND: WELFARE/SOCIAL SERVICES		0013 5-206
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	4,321,598	3,472,265	4,758,228	5,615,700	18.0
* GROSS BUDGET	4,321,598	3,472,265	4,758,228	5,615,700	18.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	4,321,598	3,472,265	4,758,228	5,615,700	18.0
OTHER REVENUES					
USER PAY REVENUES	1,523,375	685,270	1,389,358	1,653,214	19.0
GOVERNMENTAL REVENUES	1,395,690	1,028,805	1,760,967	1,943,923	10.4
TOTAL OTHER REVENUES	2,919,065	1,714,075	3,150,325	3,597,137	14.2
* UNREIMBURSED COSTS	1,402,533	1,758,190	1,607,903	2,018,563	25.5
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Foster Care budget unit contains six programs which provide financial aid on behalf of children who are living in out-of-home placements or are at risk of being removed from their home. These funds are provided on behalf of children whose families are unable or unwilling to care for them and who are in need of temporary or long-term substitute parenting or assisted parenting.

related to increase in projected caseload

- \$40,706 Increase in State and Federal Aid related to Kinship Guardianship Assistance Payment Program increases
- \$142,250 Increase in Federal Aid for Foster Care related to increase in projected caseload

## Major Budget Changes

## Program Discussion

### Other Charges

This budget unit provides Foster Care financing for six programs as follows:

- \$857,472 Increase in Foster Care expenditures related to increase in projected caseload and group home placement costs

1. Welfare Department Institutional Placements fund payments for the placement costs of Sutter County Dependents who are placed in a group home.

### Revenues

- \$263,856 Increase in Interfund Transfer-In Miscellaneous

2. Welfare Department Foster Home Placements fund payments for the placement costs of children who require

# Human Services

## Foster Care (5-206)

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Tom Sherry, Director of Human Services

out of home care due to the removal from their parents' care.

3. Probation Department Institutional Placements fund payments for the placement costs of Juvenile Court Wards who are placed in a group home.
4. Kinship Guardianship Assistance Payment Program funds the cost of children that are living with relatives other than their parents.
5. Transitional Housing Program-PLUS is a comprehensive housing and support program for youth ages 18-24 that have emancipated from foster care.
6. Wrap-Around is a family-centered, strength-based process that is designed to promote re-establishment of youth and families into community support systems.

The FY 2011-12 State budget permanently shifted 1.06% of existing State Sales Taxes from the State General Fund to a Special Local Revenue fund for counties to fund the "public safety" programs which include Child Welfare Services, Foster Care, Adoptions (administration of services and assistance payments), and Adult Protective Services.

Caseloads within each of the six programs fluctuate from year to year.

## Recommended Budget

This budget is recommended at \$5,615,700 which is an increase of \$857,472 (18.0%) compared to FY 2014-15. The General Fund does not provide any financing to this budget unit. The County's share of cost is met with Welfare and Social Services 1991 Realignment funds.

The State's share of Foster Care costs, which is realized as revenue by the County, flows from the County Local Revenue Fund 2011 (0-140) through the Social Services Realignment Fund 2011 (0-245) as opposed to being directly received by the Division through the Welfare and Social Services Fund as had occurred in the past. The County Local Revenue Fund 2011 and the Social Services Realignment Fund 2011 are discussed in greater detail in their own budget narratives.

## Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

# Human Services Refugee Cash Assistance (5-207)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: REFUGEE CASH ASSISTANCE		FUND: WELFARE/SOCIAL SERVICES		0013 5-207
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	730	8,844	14,800	14,800	.0
* GROSS BUDGET	730	8,844	14,800	14,800	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	730	8,844	14,800	14,800	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	730	7,972	14,800	14,800	.0
TOTAL OTHER REVENUES	730	7,972	14,800	14,800	.0
* UNREIMBURSED COSTS	0	872	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

The Refugee Cash Assistance Program (RCA) is a federally mandated and funded program established to assist refugees with resettlement.

determined to be ineligible for CalWORKs or SSI/SSP. RCA eligibility is for an eight month period, beginning with the month of entry into the United States.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Recommended Budget

This budget is recommended at \$14,800, which is unchanged compared to FY 2014-15. The General Fund does not provide any financing to this budget unit. This budget unit is 100% federally funded.

## Program Discussion

The RCA program assists refugees with resettlement and services towards self-support by providing cash assistance, medical assistance, and social services. RCA is provided to refugees who have been

## Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

# Human Services Aid for Adoption (5-209)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: AID FOR ADOPTION		FUND: WELFARE/SOCIAL SERVICES		0013 5-209	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	4,481,471	3,453,330	4,879,788	4,986,000	2.2	
* GROSS BUDGET	4,481,471	3,453,330	4,879,788	4,986,000	2.2	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	4,481,471	3,453,330	4,879,788	4,986,000	2.2	
OTHER REVENUES						
USER PAY REVENUES	1,827,113	1,245,210	2,226,114	2,274,750	2.2	
GOVERNMENTAL REVENUES	1,759,607	1,108,785	1,911,636	1,953,000	2.2	
TOTAL OTHER REVENUES	3,586,720	2,353,995	4,137,750	4,227,750	2.2	
* UNREIMBURSED COSTS	894,751	1,099,335	742,038	758,250	2.2	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Adoptions Assistance program provides cash payments to parents who have adopted children out of the Child Welfare System, in order to provide for the special needs of the child they are adopting.

## Program Discussion

The Adoptions Assistance program provides financial assistance to adoptive parents in cases where children have been relinquished for adoption or parental rights have been terminated. Children eligible for this program are special needs children who were previously dependents of the Juvenile Court. These children often have barriers such as mental, physical, emotional, or medical disabilities. Eligibility and determination of grant amounts are established and administered by the California Department of Social Services, which then provides payment instructions to the County for payment to the adoptive parents.

## Major Budget Changes

### Other Charges

- \$106,212 Increase in Support & Care of Persons based on projected caseload increase

### Revenues

- \$48,636 Increase in Interfund Transfer-In Miscellaneous related to projected caseload increase
- \$41,364 Increase in Federal Aid for Adoptions related to projected caseload increase

The FY 2011-12 State budget permanently shifted 1.06% of existing State Sales Taxes from the State General Fund to a Special Local Revenue fund for counties to fund the “public safety” programs which include Child Welfare Services, Foster Care, Adoptions (administration of services and

# Human Services

## Aid for Adoption (5-209)

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*Tom Sherry, Director of Human Services*

assistance payments), and Adult Protective Services.

### Recommended Budget

This budget is recommended at \$4,986,000 which is an increase of \$106,212 (2.2%) compared to FY 2014-15. The General Fund does not provide any financing to this budget unit. The County's share of cost is met with Welfare and Social Services 1991 Realignment funds (0-248).

The State's share of Adoption costs, which is realized as revenue by the County, flows

from the County Local Revenue Fund 2011 (0-140) through the Social Services Realignment Fund 2011 (0-245) as opposed to being directly received by the Division through the Welfare and Social Services Fund as had occurred in the past. The County Local Revenue Fund 2011 and the Social Services Realignment Fund 2011 are discussed in greater detail in their own budget narratives.

### Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.



# Human Services General Relief (5-302)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: GENERAL RELIEF-GENERAL		FUND: GENERAL		0001 5-302	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	26,684	30,371	30,864	32,400	5.0	
OTHER CHARGES	19,386	20,150	36,864	34,560	6.3-	
* GROSS BUDGET	46,070	50,521	67,728	66,960	1.1-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	46,070	50,521	67,728	66,960	1.1-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	8,182	1,561	14,544	7,200	50.5-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	8,182	1,561	14,544	7,200	50.5-	
* UNREIMBURSED COSTS	37,888	48,960	53,184	59,760	12.4	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget provides funding for the General Relief Cash Assistance, Interim Assistance, and Indigent Burial programs. The General Relief Cash Assistance program is for indigent persons who do not qualify for any other cash assistance program and who are temporarily unable to finance their own needs. The Interim Assistance program is a program for indigent persons while they are pending Supplemental Security Income/State Supplementary Payment approval. The Indigent Burial program is for the burial of individuals who had no burial coverage and whose families, if known, are financially unable to provide for the burial.

## Major Budget Changes

### Services & Supplies

- \$1,536 Increase in projected Indigent Burial costs

### Other Charges

- (\$2,304) Decrease in projected Support & Care costs

### Revenues

- (\$7,200) Decrease in projected reimbursement from Interim Assistance payments

## Program Discussion

The Welfare and Institutions Code requires that each county provide relief and support for all incompetent, poor, indigent persons, and those incapacitated by age, disease, or accident, which are lawfully residents in the County, when they are not supported by their friends, relatives, or by their own means. In order to comply with this mandate, Sutter County administers the General Relief, Interim Assistance, and Indigent Burial programs. These programs are financed by County funds except for funds received from burial permits and reimbursement from

# Human Services

## General Relief (5-302)

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*Tom Sherry, Director of Human Services*

Interim Assistance payments. All able-bodied persons receiving General Relief must participate in a job search and work project.

As stated in the Sutter County Indigent Burial Policy, approved by the Sutter County Board of Supervisors on August 16, 2005, the amount of money authorized to be paid for each individual service or product shall be adjusted every year beginning July 1, 2006 and on July 1 of each year thereafter. The amount will be adjusted to reflect the percentage change in the California Consumer Price Index, (CPI) All Urban Consumers, San Francisco-Oakland-San Jose subset published by the California Department of Industrial Relations, for the period beginning July 1 of the previous year and ending June 30 of the year in which the

calculation is to be made. Based on the 7/1/13 – 6/30/14 CPI, the rate increase for FY 2015-16 is 3.0%.

### **Recommended Budget**

This budget is recommended at \$66,960, which is a decrease of \$768 (1.1%) compared to FY 2014-15. The General Fund provides 89.2% of the financing for this budget unit.

### **Use of Fund Balance**

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



# Law & Justice

## *Section F*

Board Chairman Ron Sullenger presented a Certificate of Recognition from the Board of Supervisors to Deputy Probation Officer Kelly Bisby after he saved a suicidal man's life by talking him down from the railing of a bridge over the Yuba River in April.



EXECUTIVE SUMMARY					
DEPT HEAD: DIANA BERMINGHAM		UNIT: CHILD SUPP SERV REIMB/ADJUSTME FUND: CHILD SUPP SERV REIMB/ADJUSTME 0112 0-112			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	2,510,370	1,911,500	2,585,206	2,574,948	.4-
SERVICES AND SUPPLIES	221,098	158,171	205,067	224,827	9.6
OTHER CHARGES	173,239	122,025	176,906	180,400	2.0
* GROSS BUDGET	2,904,707	2,191,696	2,967,179	2,980,175	.4
INTRAFUND TRANSFERS	0	436	0	0	.0
* NET BUDGET	2,904,707	2,192,132	2,967,179	2,980,175	.4
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	23,459	0	100.0-
* TOTAL BUDGET	2,904,707	2,192,132	2,990,638	2,980,175	.3-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	53	121	0	0	.0
GOVERNMENTAL REVENUES	2,949,041	2,250,922	2,982,638	2,976,472	.2-
GENERAL REVENUES	3,314	2,577	8,000	3,703	53.7-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	2,952,408	2,253,620	2,990,638	2,980,175	.3-
* UNREIMBURSED COSTS	47,701-	61,488-	0	0	.0
ALLOCATED POSITIONS	32.00	31.00	31.00	31.00	.0

**Purpose**

The mission of the Sutter County Department of Child Support Services is to enhance the quality of life for children and families by providing child support establishment and enforcement services that ensures both parents share in the obligation to support their children.

- (\$38,977) Decrease related to Merit Systems reclassification of one (1.0 FTE) Staff Services Manager to one (1.0 FTE) Supervising Account Clerk during FY 2014-15
- \$78,063 Increase related to the addition of one (1.0 FTE) Staff Services Analyst position

**Major Budget Changes**

**Salaries & Benefits**

- \$13,552 General increase due to negotiated Salaries and Benefits
- (\$155,597) Decrease related to defunding a vacant Child Support Attorney III position
- \$62,654 Increase related to the addition of one (1.0 FTE) Child Support Specialist I position
- \$4,962 Increase related to the promotion of one Legal Secretary II to Legal Secretary III effective July 1, 2015
- \$8,000 Increase in Extra Help

- \$8,000 Increase in Overtime
- \$9,000 Increase in Other Pay

## Services & Supplies

- \$18,778 Net increase due to increases in various line items

## Program Discussion

The Department of Child Support Services is responsible for:

- Establishing paternity and child support orders
- Enforcing the obligation of parents to provide child support and medical support to their minor children
- Recouping from non-custodial parents a portion of the Temporary Assistance for Needy Families (TANF) grants paid to families who are dependent on CAL-WORKs

Department mandates involve:

- Locating and determining the income and assets of non-custodial parents
- Enforcing support obligations
- Collections and disbursement of child support to families

The Department establishes paternity through court actions that follow DNA genetic testing of parents and children. The Department has the authority to attach income; place liens on real and personal property; intercept Federal and State tax refunds; report delinquencies to credit bureaus; and suspend or withhold business, professional, and driver's licenses.

Local program costs are 100% reimbursed by Federal funding (66% share) and State funding (34% share). For FY 2014-15 the funding consisted of three allocations: the Base

Administrative Allocation funding (\$2,890,188), Revenue Stabilization Augmentation (\$79,450), and the Electronic Data Processing (EDP) funding (\$6,834). The EDP funding is an annual request and cannot be relied upon for approval each fiscal year.

With the continuation of the Revenue Stabilization Augmentation (RSA) and the State Department of Child Support Services (DCSS) funding, the Department continues to target Early Intervention programs and monitor the progress of this program. This funding allows the Department to maintain current staffing levels.

## Recommended Budget

This budget is recommended at \$2,980,175, which is a decrease of \$10,463 (0.3%) compared to FY 2014-15. This budget unit does not receive any funding from the General Fund. All funding is provided through State and Federal sources as set forth above.

It is recommended that the previously unfunded and vacant Chief Child Support Attorney position be eliminated in FY 2015-16.

It is also recommended that the vacant Child Support Attorney III position be defunded for FY 2015-16, and that one (1.0 FTE) Staff Services Analyst position and one (1.0 FTE) Child Support Specialist I position be added. One promotion within a flexibly-staffed position is recommended - one Legal Secretary II to a Legal Secretary III based on current duties and assignments.

Additional reductions in this budget unit could jeopardize the amount of State and Federal funding that this budget unit would receive in the future. The Department must spend all of the funding that is received from these sources in order to maintain this level of funding.

### Use of Fund Balance

The Child Support Services fund contains a Restricted Fund Balance in the amount of \$223,362 as of July 1, 2014. It is estimated that the Restricted Fund Balance will remain the same at \$223,362 at July 1, 2015.

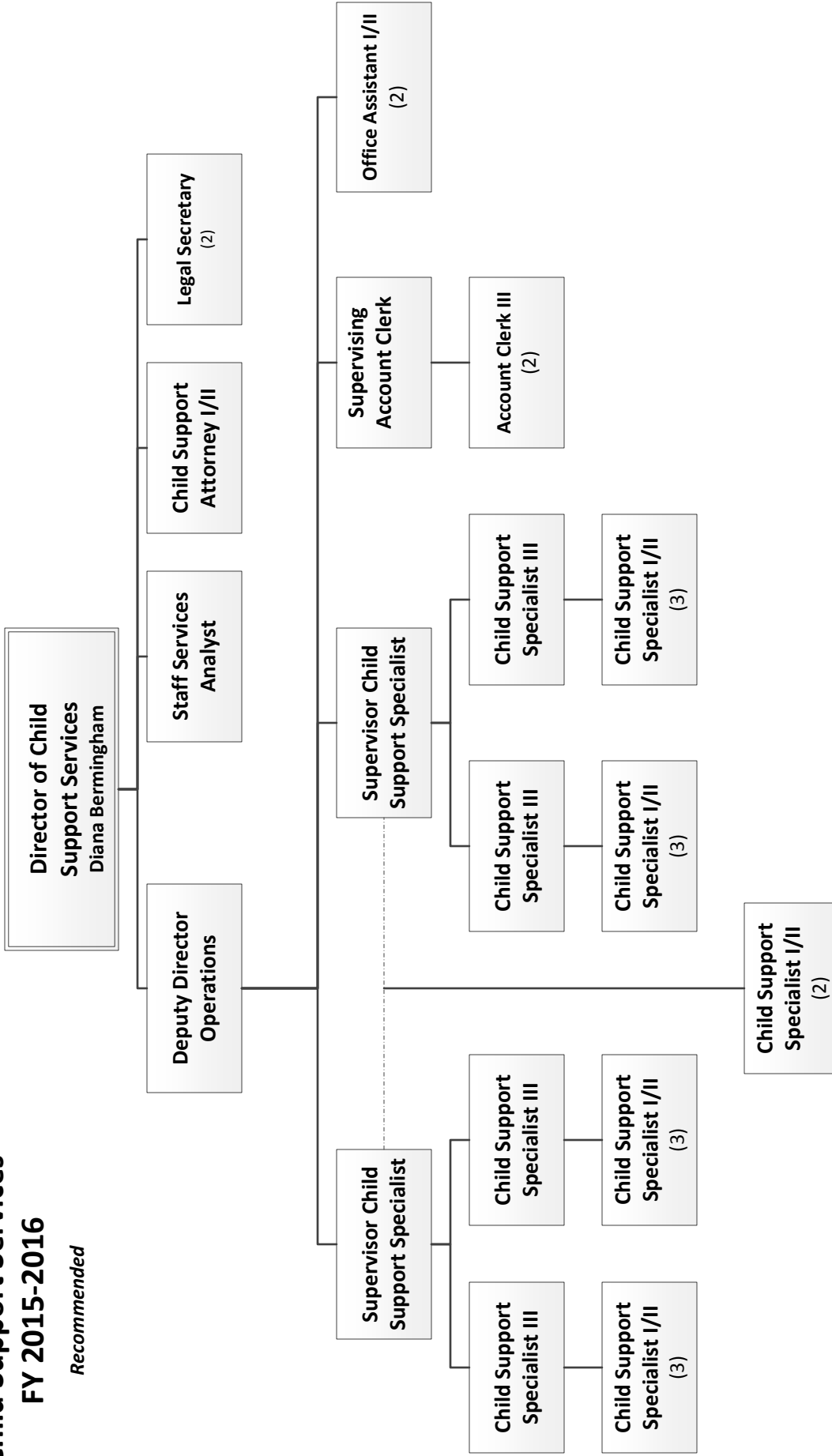
The FY 2015-16 Recommended Budget includes no change to the Fund Balance.

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# Child Support Services FY 2015-2016

*Recommended*



**District Attorney  
Criminal Division (2-125)**

*Amanda L. Hopper, District Attorney*

E X E C U T I V E S U M M A R Y						
DEPT HEAD: AMANDA L. HOPPER	UNIT: DISTRICT ATTORNEY	FUND: PUBLIC SAFETY			0015 2-125	
		ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS		2,799,263	2,172,962	2,942,675	3,149,870	7.0
SERVICES AND SUPPLIES		103,332	80,209	118,000	112,788	4.4-
OTHER CHARGES		163,328	145,642	213,396	309,695	45.1
* GROSS BUDGET		3,065,923	2,398,813	3,274,071	3,572,353	9.1
INTRAFUND TRANSFERS		0	50	100	50	50.0-
OTHER FINANCING USES		0	48,597	0	0	.0
* NET BUDGET		3,065,923	2,447,460	3,274,171	3,572,403	9.1
<b>OTHER REVENUES</b>						
USER PAY REVENUES		455,645	98,847	451,071	468,299	3.8
GOVERNMENTAL REVENUES		144,005	170,709	136,888	131,997	3.6-
OTHER FINANCING SOURCES		3,013	380	0	0	.0
TOTAL OTHER REVENUES		602,663	269,936	587,959	600,296	2.1
* UNREIMBURSED COSTS		2,463,260	2,177,524	2,686,212	2,972,107	10.6
ALLOCATED POSITIONS		30.50	30.50	30.50	30.50	.0

**Purpose**

This budget unit funds the entire operation and administration of the District Attorney's Office. The District Attorney's Office prosecutes on behalf of the people of Sutter County, all individuals, both adult and juvenile, accused of felonies, misdemeanors, and infractions occurring within the County. The District Attorney's Office provides a number of additional services including the DA Investigative Division, Victim / Witness Assistance Program, assistance to law enforcement, investigative services to welfare fraud and investigative assistance to the Grand Jury.

Benefits due to filling of the previously vacant District Attorney position

- \$31,308 Increase in Salaries and Benefits due to the promotion of two (2) Deputy District Attorney I positions to Deputy District Attorney II positions and one (1) Deputy District Attorney II position to a Deputy District Attorney III position
- (\$116,872) Decrease due to elimination of the vacant Assistant Chief Investigator position

**Major Budget Changes**

**Salaries & Benefits**

- \$105,947 Increase in Salaries and

- \$17,560 Increase due to addition of a Limited Term with Benefits Staff Analyst position and leaving one Accountant II position vacant and unfunded

for FY 2015-16

- (\$25,740) Decrease in County Contribution Group Insurances due to County's transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

### **Other Charges**

- \$80,389 Increase in Interfund Insurance ISF Premium as provided by the Human Resources Department

## **Program Discussion**

The District Attorney is responsible for both adult and juvenile criminal prosecution. The District Attorney also administers the Victim / Witness Assistance Program and provides legal and investigative assistance to other departments and agencies.

During FY 2014-15, approximately 5.5 of the positions in the District Attorney's Office were reimbursed by State programs. This includes positions assigned to Welfare Fraud Investigation, the Victim / Witness Assistance Program and Public Safety Realignment (AB 109) funds through the Community Corrections Partnership (CCP).

### **Victim / Witness Assistance Program**

The Victim / Witness Assistance Program provides support services to victims and witnesses of crimes as constitutionally required under the Victims' Bill of Rights Act of 2008, Marsy's Law. This program provides victims with information and referrals to other service agencies and provides victims and witnesses with court

support services, including a general orientation to the criminal justice system, information on case status and disposition, and court transportation and escort when required. Victim Advocates also assist victims with claims for assistance from the California Victim Compensation Fund. The Victim / Witness Assistance Program assists approximately 300 new victims of crime every quarter.

### **Child Victim Crimes**

The District Attorney's Office is currently prosecuting multiple child abuse cases. The major cases currently involve complex issues including severe injuries, professional opinion and expert witness of medical records and defendants with extensive criminal records that require intensive investigation. Included in preparation and execution of these cases are requirements for expert witnesses and professional opinions to support evidence to obtain convictions.

District Attorneys are mandated to provide Child Abduction Program services under the provisions of California Family Code §3130. The Uniform Child Custody Jurisdiction and Enforcement Act requires the District Attorney to assist the Courts in locating and returning children who are unlawfully removed and detained from the Court's jurisdiction. The District Attorney's Office is currently investigating multiple child abduction cases.

### **Sex Crimes**

The District Attorney's Office is currently in various stages of prosecution of numerous sexual crimes and in litigation of eight high profile sex crimes. These crimes include victims that are children and adults. Sex crime cases bring additional expenditures

that cannot be budgeted with any degree of accuracy. The preparation, research, investigation, evidence, and forensics required to prosecute the cases creates an exceedingly lengthy process. Additional expenditures include possible changes of venue, multiple professional opinions and expert witnesses.

### **Drug Crimes**

The District Attorney's Office prosecutes juvenile and adult drug crimes that consist of possession, manufacturing and distribution. Every drug related case involves State of California Department of Justice (DOJ) analysis of substances, as well as DOJ expert witness testimony. Drug crimes also cross prosecutorial categorization of adding additional charges, such as child endangerment, when children are present in the residence (requiring evaluation from qualified Drug Endangered Children Investigators, DEC), and additional firearm enhancements

The institution of Proposition 47 is expected to increase recidivism among defendants. Prop 47 was passed in November 2014 as an initiated state statute. The initiative reduces the classification of most non-serious and nonviolent property and drug crimes from a felony to a misdemeanor. Prop 47 decreases felony drug charges, which will increase the misdemeanor charge caseload. Trial, whether it is felony or misdemeanor, maintains the same requirements and preparation for prosecution.

This category of crime in the past was partially funded by the Justice Assistance Grant (JAG) – Anti-Drug Abuse (ADA). In 2014, for the first time, the JAG grant became a competitive grant. Sutter County lost the grant due to untimely proposal

reporting and the District Attorney's Office is unable to reapply until 2017. This will negatively impact the District Attorney's budget in FY 2016-17.

### **Gang Crimes**

The Sutter County Gang Task Force was formed by action of the Sutter County Board of Supervisors in October 2008. Yuba County and Yuba City took similar action at that time. The intent was to improve investigation and prosecution through a cooperative and focused approach. The Sutter and Yuba County District Attorney's offices formed a bi-county prosecution team in February 2015, wherein the offices meet monthly to staff cases and legal issues.

In the last decade, there has been an increase in gang activity and in cases where gang enhancements are charged. Gang cases are always difficult and time-consuming to prosecute because of the need of expert witnesses and professional opinions, determination of gang affiliation, and victims and witnesses are often themselves gang members and often refuse or are reluctant to cooperate with law enforcement.

Current major cases include gang related murder, attempted murder, and felony assaults. Many of the defendants are multiple offenders which require intensive investigative efforts.

### **Property Crime**

The District Attorney's Office is currently prosecuting multiple complex and highly technical property crimes. These crimes require advanced technological analysis, substantial records and data analysis, and intensive coordination with state and federal agencies.

## **Welfare Fraud**

The Welfare Fraud Prosecution Program investigates and prosecutes criminal welfare fraud, including cases from the Temporary Assistance to Needy Families and CalFresh programs, as well as vendor fraud cases. The program is funded by Federal and State welfare administration funds received by the Human Services Department for administering Federal and State welfare programs at the local level. The District Attorney's Office provides two full-time investigators and a portion of a Deputy District Attorney for the prosecution of welfare fraud.

## **Proposition 47**

Due to the recent passage of Prop 47, a law that significantly changed a large amount of Penal and Health & Safety Code Sections, the Sutter County Superior Court created a new calendar to address the volume of cases where Prop 47 petitions are being litigated. A Deputy District Attorney has been assigned to research, review, and prosecute these cases, thus removing that attorney from regular caseload. This has resulted in an increased workload for all attorneys, victim witness advocates, and secretarial staff.

## **General Criminal Prosecution**

The District Attorney's Office is in various stages of prosecution of five murder cases. The costs associated with a murder trial can be significant and the number of cases pending is unusually high compared to prior years in Sutter County. The Criminal Division budget does not include any provision for the cost of changes of venue or for special prosecutions as that cost is too speculative to budget with any degree of accuracy.

The District Attorney's Office caseload consists of prosecution of cases that have multiple applicable charges that cross prosecutorial categorization. In addition to the prosecution of cases and the additional services that are offered by the District Attorney's Office, the Office appears at numerous additional "Lifer" hearings throughout the year.

In the past, the District Attorney's Office has benefited from various grants which paid for the prosecution and investigation of specific categories of crimes. These categories included investigation and prosecution of sexual assault, domestic violence, child abduction and drug related crimes. In addition, the District Attorney's Office has seen an increase in felony and misdemeanor crimes, along with an increase in crimes with enhanced gang related charges. Although these categories of crimes continue to increase, much of the grant funding is no longer available. Therefore, some of the cost associated with these types of crime has been shifted to the General Fund.

## **Recommended Budget**

This budget is recommended at \$3,572,403, which is an increase of \$298,232 (9.1%) compared to FY 2014-15. The General Fund provides approximately 83% of the financing for the District Attorney's Office and is increased by \$285,895 (10.6%) compared to FY 2014-15.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public Safety fund through the Public Safety General budget unit (2-210). California voters enacted Proposition 172 in 1993, which established a permanent statewide

## District Attorney Criminal Division (2-125)

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*Amanda L. Hopper, District Attorney*

half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

In FY 2014-15, the District Attorney position was vacant for part of the year due to the retirement of the prior District Attorney. With the election of a new District Attorney in November 2014, the funding for the position has been fully restored for FY 2015-16.

Two current Deputy District Attorney I positions are recommended to be flexibly promoted to the Deputy District Attorney II level. One Deputy District Attorney II position is recommended to be flexibly promoted to the Deputy District Attorney III level. These promotions are recommended as the employees in these positions will be assigned work commensurate with the higher level.

In FY 2013-14, an Accountant II position was added and the vacant Administrative Services Officer position was deleted, based on a review of duties. Currently, the Accountant II position is vacant and the financial duties are being performed by an Extra Help Accountant II along with the District Attorney. For FY 2015-16, the

District Attorney has requested a higher level of administrative and financial assistance in administering and reorganizing programs within the Office and addressing issues that have not been addressed over the past several fiscal years. To fill this increased need, it is recommended that a Limited Term with Benefits Staff Analyst position be added to the District Attorney's position allocation for two years, through FY 2016-17. This will provide the required higher level of administrative assistance while also providing time for the District Attorney to thoroughly evaluate the needs of the Office. It is recommended that this position be authorized to be filled effective July 1, 2015, prior to the approval of the final Adopted Budget.

Consideration has been given to shifting oversight of the Victim / Witness Assistance Program to the Probation Department. However, any possible transfer of the program will require further evaluation by the District Attorney's Office, the Probation Department, and the County Administrative Office to determine the effectiveness of such a shift. Consideration of practical elements such as space requirements and accessibility will need to be studied.

The District Attorney's Office has requested, and the CCP has approved, continued funding for a Deputy District Attorney position for pre-trial services and revocation-related duties. This position was first created and funded by the CCP in FY 2013-14.

The recommended budget does not include the use of Local Anti-Drug Programs (0-264) funds and District Attorney Asset Forfeiture Trust (0-293) funds at this time. These special revenue funds supplement the District Attorney's Office's efforts to investigate and prosecute crime. As of July

1, 2015, the fund balance of Fund 0-264 is projected to be \$17,000, while the fund balance of 0-293 is projected to be \$47,500.

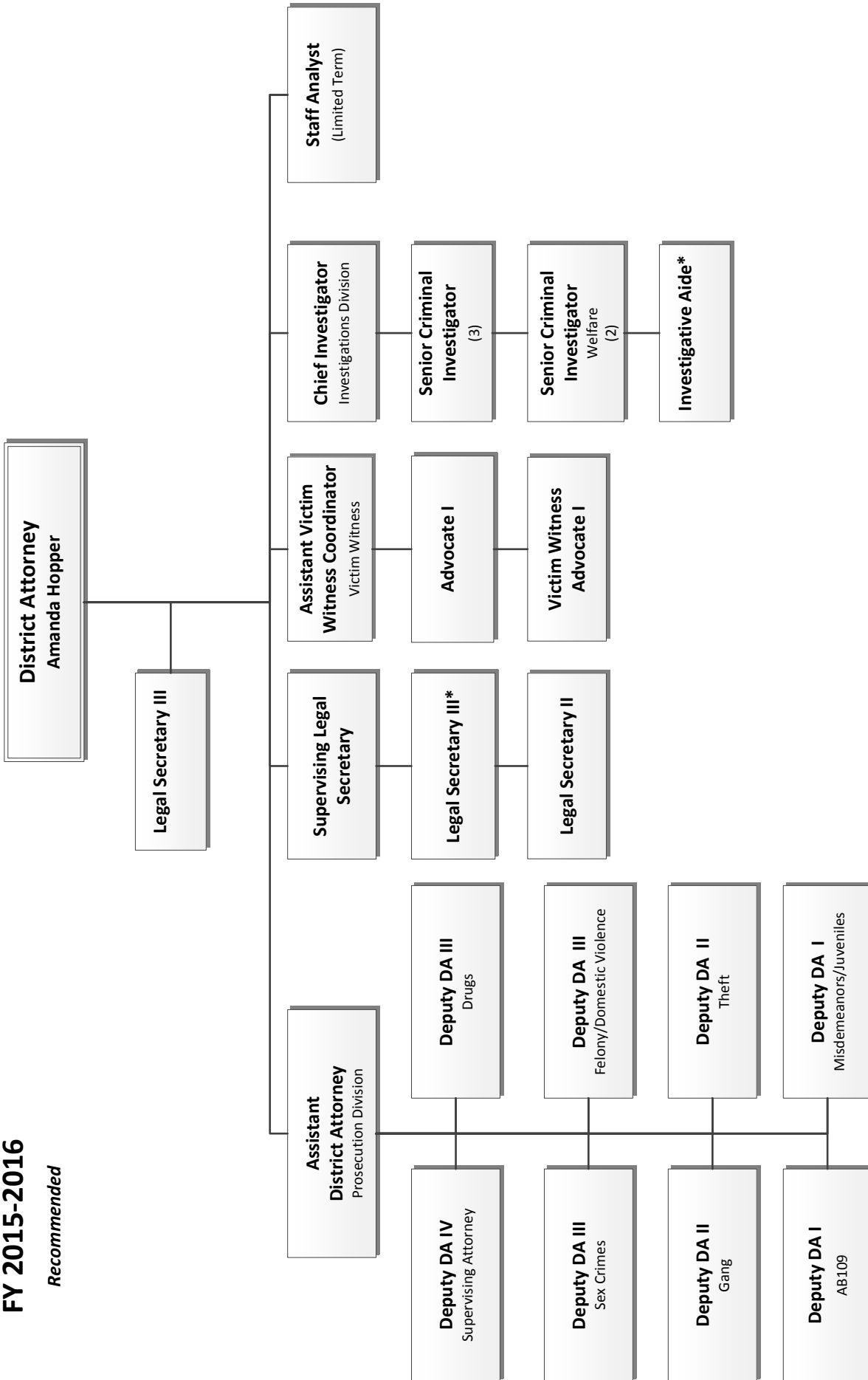
## **Use of Fund Balance**

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

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**District Attorney  
FY 2015-2016  
Recommended**



**Notes:**  
\* Denotes one employee serving in a dual capacity.

# Grand Jury (2-104)

EXECUTIVE SUMMARY						
DEPT HEAD:	UNIT: GRAND JURY	FUND: GENERAL			0001 2-104	
	ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	ADOPTED BUDGET	CAO RECOMMEND	% CHANGE OVER	
	2013-14	4-30-15	2014-15	2015-16	2014-15	
EXPENDITURES						
SERVICES AND SUPPLIES	32,530	26,662	33,600	33,400	.6-	
OTHER CHARGES	10,420	1,501	7,695	7,268	5.5-	
* GROSS BUDGET	42,950	28,163	41,295	40,668	1.5-	
INTRAFUND TRANSFERS	1,045	994	1,277	1,008	21.1-	
* NET BUDGET	43,995	29,157	42,572	41,676	2.1-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	0	0	0	0	.0	
* UNREIMBURSED COSTS	43,995	29,157	42,572	41,676	2.1-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Grand Jury is impaneled once each year and has three basic functions: weigh criminal charges and determine whether indictments should be returned; weigh allegations of misconduct against public officials and determine whether to present formal accusations requesting their removal from office; and act as the public's "watchdog" by investigating and reporting upon the affairs of local government.

The Grand Jury's 19 members are appointed by the Superior Court. Grand jurors generally serve for one year. Some jurors may serve for a second year to provide an element of continuity from one jury to the next. Continuity of information is also provided by documents collected and retained in the Grand Jury library. The Superior Court provides staff services to the Grand Jury.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

Members of the Grand Jury are sworn to secrecy and most of the jury's work is conducted in closed session. All testimony and deliberation are confidential.

## Program Discussion

The Grand Jury serves as an ombudsperson for citizens of the County. It may receive and investigate complaints by individuals concerning the actions and performances of public officials.

Money appropriated in this budget is used for office supplies, clerical support, grand juror training, travel expenses and other costs incurred by the Grand Jury members.

## Recommended Budget

This budget is recommended at \$41,676, which is a decrease of \$896 (2.1%)

## Grand Jury (2-104)

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compared to FY 2014-15. The General Fund provides 100% of the financing for this budget unit.

It should be noted that many of the expenditures incurred by each year's Grand Jury are authorized in Government Code and are not restricted by the County's annual budget. These expenditure items are based on the needs of each year's Grand Jury and

may vary from year to year. The County ultimately has limited ability to affect or predict expenditures.

### Use of Fund Balance

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

# Probation Department Probation (2-304)

Donna Garcia, Chief Probation Officer

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA GARCIA	UNIT: PROBATION	FUND: TRIAL COURT			0014 2-304	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	4,713,112	3,658,380	4,956,717	5,059,079	2.1	
SERVICES AND SUPPLIES	561,638	412,080	715,006	682,259	4.6-	
OTHER CHARGES	229,867	139,377	264,988	295,231	11.4	
CAPITAL ASSETS	25,727	31,432	40,000	22,500	43.8-	
* GROSS BUDGET	5,530,344	4,241,269	5,976,711	6,059,069	1.4	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	5,530,344	4,241,269	5,976,711	6,059,069	1.4	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	2,693,359	1,268,482	3,260,119	3,267,223	.2	
GOVERNMENTAL REVENUES	149,763	142,770	152,201	171,777	12.9	
OTHER FINANCING SOURCES	0	0	0	1,000	***	
TOTAL OTHER REVENUES	2,843,122	1,411,252	3,412,320	3,440,000	.8	
* UNREIMBURSED COSTS	2,687,222	2,830,017	2,564,391	2,619,069	2.1	
ALLOCATED POSITIONS	54.00	53.00	53.00	53.00	.0	

## Purpose

“Within an environment of integrity and professionalism, the Sutter County Probation Department provides for the welfare and safety of the community through prevention, intervention, and enforcement efforts; thereby emphasizing accountability and self-sufficiency.”

The Probation Department serves both juveniles and adults. The Department serves as an arm of the Court preparing court investigations, including contact with victims; handling juvenile delinquency matters and supervising juvenile and adult offenders. The Department also operates a wide variety of prevention and intervention services. In October 2011, the Department assumed responsibility for Post Release Community Supervision (PRCS) and other non-serious, nonviolent cases that were previously supervised and housed with the State. The

Probation Department also began supervision of Mandatory Supervision (split sentence) offenders in May 2012.

The Chief Probation Officer of Sutter County is appointed by the Board of Supervisors upon recommendation from the County Administrative Officer and the Presiding Judge of the Superior Court. Welfare & Institutions Code §270, et seq. and Penal Code §1203, et seq. delineate the responsibilities of the Department related to juveniles and adults falling under their purview.

## Major Budget Changes

### Salaries & Benefits

- (\$87,432) Decrease in salaries and benefits reflecting current vacancies and anticipated staffing turnover

# Probation Department Probation (2-304)

*Donna Garcia, Chief Probation Officer*

- \$19,814 Increase in Extra Help
- (\$39,018) Decrease in Other Pay due to reduced number of anticipated retirements during FY 2015-16
- \$208,998 General increase due to negotiated salaries and benefits

## Capital Assets

- \$22,500 One replacement sedan

## Revenues

- (\$54,351) Decrease in Interfund Transfer-In YOYG revenue due to programmatic changes for FY 2015-16

## Program Discussion

### Adult Unit

The Adult Unit performed 1,353 Criminal Court investigations in 2014, down from 1,380 in 2013, and supervised on average 854 largely felony offenders (not including those with active warrants), up from 726 in 2013. The Adult Unit also supervised an average of 70 Post Release Community Supervision (PRCS) cases, down from 75 in 2013, and 28 Mandatory Supervision cases, up from 13 in 2013, with the ultimate goal of reducing offender risk and recidivism, while improving offender outcomes and public safety. Beginning January 1, 2015, all offenders being sentenced to local prison pursuant to Section 1170(h)(5)(B) PC, must be presumed to be eligible for a split sentence unless found to be an unusual case by the Court. This will likely result in an increase in Mandatory Supervision cases to be supervised by the Probation

Department and may also result in an increased number of investigation reports.

Reduced caseloads incorporating the use of evidence-based practices (EBP) and counseling staff for drug offenders, continues to be provided through funding from the Community Corrections Performance Improvement Fund (SB 678), Public Safety Realignment (AB109) and a long term Drug Court grant. One Officer is also assigned to the NET-5 Task Force and oversees an average caseload of 34 commercial drug offenders. This officer also performs task force enforcement duties.

### Public Safety Realignment (AB109)

The Department is now entering its fifth fiscal year of Public Safety Realignment, which was implemented in October 2011.

Post-Realignment, the Department continues to supervise and provide services for PRCS and mandatory supervision offenders. Further, the number of felony probation and mandatory supervision cases continued to increase in FY 2014-15.

Pursuant to AB109, the Chief Probation Officer is the designated chair of the Community Corrections Partnership (CCP), which designs the local approach to Realignment. The mission and goal of the Sutter County CCP continues to be to comply with the Public Safety Realignment Act by adopting evidence-based, cost-effective policies and practices that reduce recidivism, improve offender outcomes and promote public safety.

The programs and services provided in the Probation Department's Resource Center have now been in place for approximately three years, and probation staff continue to supervise

according to risk level while addressing the criminogenic needs of offenders. In FY 2014-15, the Department implemented an evidence-based journaling curriculum called Courage to Change to be used with adult offenders either while in custody, out of custody, in a group setting or individually. Finally, programs and services at the jail, including educational and substance abuse services, continue to be offered.

The Pre-Trial Services Program was implemented in May 2013, with the goal of reducing the pre-sentence jail population. In 2014, a total of 1,651 cases were considered for Pretrial Services. Pretrial Services Officers interviewed 648 offenders for consideration of Own Recognizance (OR) release, and supervised 112 offenders who were released by the Court on their OR to be supervised by the Probation Department. Sixty percent of those offenders supervised on Pretrial Services completed successfully in 2014. Twenty-one percent of these supervised offenders were still pending at the end of 2014, and nineteen percent had their OR revoked by the Court.

The CCP continues to evaluate local needs and allocates Realignment funds as critical needs are identified. In January 2015, the CCP voted to fund a mental health worker to be stationed full-time at the Sutter County Jail to immediately assess inmates for mental health needs. In FY 2015-16, the majority of Realignment funds will continue to be allocated across several agencies including the Probation Department, District Attorney's Office, Mental Health Services, Public Defender, Sheriff's Office and Sutter County One Stop. The CCP has continued long-term budget forecasting to prevent funding for crucial programs and services from being in jeopardy in the future.

### **Community Corrections Performance Incentive Fund (CCPIF/SB678)**

The Department anticipates that revenue for the programs and services the Department put in place for adult felony probationers will continue to be received from the State pursuant to CCPIF/SB678. This funding will continue to support the use of EBP, including risk-based supervision, and the identification of and response to the criminogenic needs of offenders.

The Chief Probation Officers of California (CPOC) worked with the Governor and Legislature prior to last fiscal year to remove the sunset clause in this program, originally set for January 1, 2015. This was crucial as it allowed the Department to fund the same level of staffing, programs and services for offenders on probation in FY 2014-15 and to continue into FY 2015-16. Currently, there are 5.5 FTE positions funded by SB678 funds. For FY 2014-15, 0.5 FTE of the Deputy Probation Officer assigned to Drug Court was moved from a General Fund position to an SB678 position. In the event this funding is eliminated in the future, the CCP has been informed that Realignment funds will be requested for 0.5 FTE of this position to keep felony probation services at their current levels.

### **Juvenile Unit**

In 2014, the Juvenile Unit provided intake services for 444 minors referred for new law violations and violations of probation, and supervised an average of 123 minors. The ultimate goals of juvenile services continue to be to reduce the number of offenders who enter the juvenile justice system or to minimize their time within the system with the intent of reducing offender risk and recidivism while

# Probation Department

## Probation (2-304)

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*Donna Garcia, Chief Probation Officer*

improving offender outcomes and public safety.

The Department's philosophy regarding reducing juvenile delinquency continues to be the same as in years past – intervention and prevention services at the earliest possible age, in coordination with families, to provide education and support regarding risk factors and to build and emphasize protective factors. In 2014-15, prevention and intervention services continued to be provided through Yuba City Unified School District via probation officers assigned to each of the two high schools, and an additional officer dedicating time to both truancy and Gray Avenue Middle School. In addition, several officers continue to facilitate the Gang Resistance Education and Training (GREAT) program for elementary and middle school students, in addition to their regular assignments.

Specialized caseloads include out-of-home placement, Aftercare Supervision for Camp Singer Wards, and caseload carrying School Resource Officers for Feather River Academy, Yuba City High School, River Valley High School, and at Albert Powell High School.

Support services continue to be provided by probation officers, including Functional Family Therapy (FFT), Cognitive Behavioral Therapy (CBT), Moral Recognition Therapy (MRT), Forward Thinking, via The Change Companies curriculums, and "The Parent Project."

### Department of Juvenile Justice (DJJ)

Effective February 2011, AB 1628 transferred responsibility for DJJ Wards to community supervision under the jurisdiction of the Courts and supervision of county probation upon their discharge from the institution, in return for

\$15,000 per Ward. Juvenile commitments to DJJ that previously cost the county \$2,650 per year now cost \$24,000 per year. The Department has one Ward that qualifies for this charge, and commitments of this type can occur at any time. If additional youth are committed to DJJ during FY 2015-16, the Department may need to return to the Board of Supervisors for consideration of a budget amendment.

### Funding Concerns for Juvenile Services

Comprehensive juvenile services have historically been supported via a complex combination of State, Federal and local funding, including Juvenile Justice Crime Prevention Act (JJCPA), Juvenile Probation and Camp Funds (JPCF), Title IV-E, Youthful Offender Block Grant (YOBG), Yuba City Unified School District and Sutter County Superintendent of Schools revenues.

In November 2013, the Department received notification from the State that the Federal government had placed a cease order on Title IV-E revenue beginning October 1, 2013. This was a result of a review conducted by the Federal government in two California counties during which time significant systemic concerns regarding Title IV-E administrative claims arose. The cease order directly affected this Department's budget as the anticipated \$340,000 in Title IV-E revenue for FY 2013-14, was drastically reduced. The cease order was lifted in July 2014, and the Department has since submitted retroactive claims for the second through fourth quarters of FY 2013-14. However, it is expected that the revenue will be significantly reduced from prior years' levels. The Department contracted with Justice Benefits, Inc. (JBI), a government consulting firm, in July 2014, to assist in Title IV-E claiming. JBI will also assist in preparing the Department for successful audits

by the California Department of Social Services. These audits will directly affect future Title IV-E claiming.

In FY 2014-15, the Department was asked to reduce its proposed budget, which facilitated eliminating a full time School Resource Officer at Gray Avenue Middle School, within the Yuba City Unified School District (YCUSD). This reduced the number of School Resource Officers from four to three for that school year. In FY 2015-16, the Department will continue to provide two School Resource Officers to be assigned at Yuba City High School and River Valley High School, one officer to provide services to students at Albert Powell High School as needed, and another officer will remain assigned to both Truancy and Gray Avenue Middle School. These officers will be partially funded by YCUSD.

Sutter County and YCUSD have had an agreement for over 25 years to work together to provide oversight of probation youth in the schools, to provide truancy services in an effort to keep youth in school, and to provide early intervention and prevention services to reduce the number of youth committing delinquent acts. Two of the three school officers carry probation caseloads, making this relationship an integral part of Probation's core juvenile services.

### **Departmental Needs & Future Goals**

For FY 2015-16 the Department will continue to maintain the same program levels for both adult and juvenile offenders. It should be noted that maintaining the same program levels in the juvenile division for FY 2015-16 is possible in part due to the Department utilizing reserves from non-General Fund juvenile funding sources.

### **Recommended Budget**

This budget is recommended at \$6,059,069, which is an increase of \$82,358 (1.4%) compared to FY 2014-15. The General Fund provides approximately 43.2% of the funding for this budget unit and is increased by \$54,678 (2.1%) compared to FY 2014-15.

In FY 2014-15, the defunding of two positions (one vacant Supervising Probation Officer and one vacant Deputy Probation Officer) coupled with the elimination of an Accounting Technician II position, was recommended in order to reduce the overall General Fund contribution to the Department. It is recommended that both the Supervising Probation Officer and Deputy Probation Officer positions remain unfunded throughout FY 2015-16. The organizational structure represents a reasonable span of control for all supervisory positions within the Department. Specifically, the supervisor-to-staff ratio for the Supervising Probation Officer positions as recommended is one supervisor per 7.4 officers (1:7.4). The probation industry standard ranges between one supervisor for every six officers (1:6) and one supervisor for every eight officers (1:8).

Capital Assets are recommended at \$22,500 for the purchase of a replacement sedan. The vehicle being replaced is 16 years old, has over 100,000 miles and is in poor condition. This purchase is funded by a cancellation of funds from the General Fund's Designation for Future Vehicle Replacement account (#31209). This funding is further discussed in the General Revenues budget unit (1-209).

This budget unit receives \$71,000 in Realignment (1991) funds, which are transferred from the Local Health and Welfare Trust, Social Services Fund (0-248).



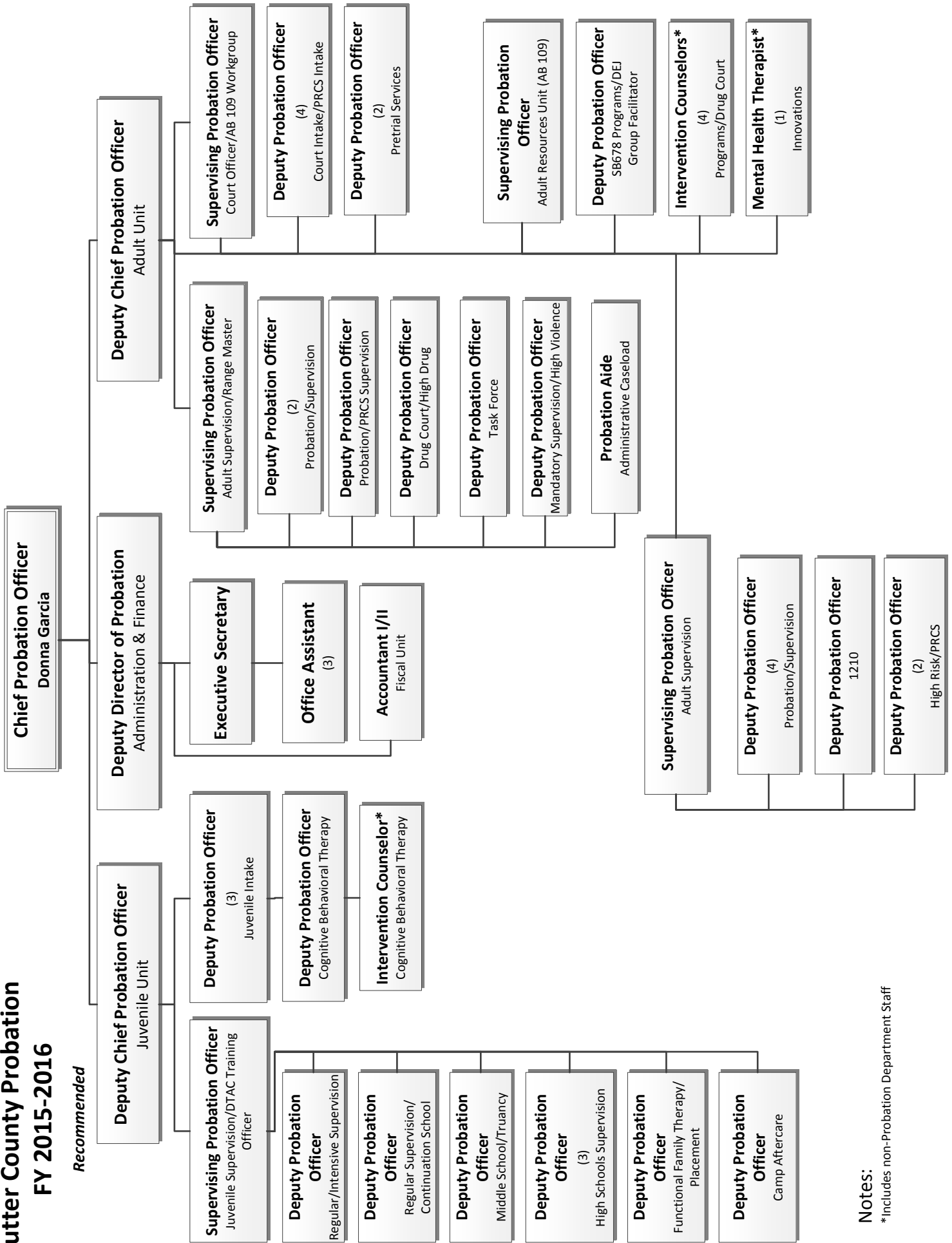
## Use of Fund Balance

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

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# Sutter County Probation FY 2015-2016

*Recommended*



**Notes:**

\*Includes non-Probation Department Staff

**Probation Department  
Delinquency Prevention Commission (2-303)**

*Donna Garcia, Chief Probation Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA GARCIA	UNIT: DELINQUENCY PREVENT COMMISSION FUND: PUBLIC SAFETY				0015 2-303	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	145	10	959	939	2.1-	
OTHER CHARGES	21	40	41	61	48.8	
* GROSS BUDGET	166	50	1,000	1,000	.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	166	50	1,000	1,000	.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	1,000	1,000	1,000	1,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	1,000	1,000	1,000	1,000	.0	
* UNREIMBURSED COSTS	834-	950-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

**Purpose**

The Juvenile Justice and Delinquency Prevention Commission (JJC) provides oversight of juvenile justice programs and delinquency prevention activities as determined by the Commission. Activities include inspection of the Bi-County Juvenile Hall/Maxine Singer Youth Guidance Center, and sponsorship of public awareness events.

JJC. In spring of 2014 the group sponsored a Prescription Drug Drop-Off program. Refreshments are acquired for public awareness events and to thank commissioners for their voluntary participation in commission activities. Funds are also used to compensate student commissioners for travel costs and other costs related to public awareness activities.

**Program Discussion**

The Commission membership is composed of no fewer than seven and no more than twelve adults and students. The Juvenile Court Judge appoints members of the Commission.

**Recommended Budget**

This budget is recommended at \$1,000, which is the same as FY 2014-15. This budget unit does not receive any financing from the General Fund as it is funded by Realignment funds, which are transferred from the Local Health and Welfare Trust, Social Services Fund (0-248).

This budget remains at a constant level each year. In April 2014, the group sponsored a booth at the “Run Drugs out of Town” event to help educate youth on the dangers of drug use. In December 2014, the group sponsored a booth with the Substance Abuse Steering Coalition at the “Winter Stroll” to promote the

**Use of Fund Balance**

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

# Probation Department Juvenile Hall Unit (2-309)

Donna Garcia, Chief Probation Officer

EXECUTIVE SUMMARY						
DEPT HEAD: DONNA GARCIA	UNIT: BI-COUNTY JUVENILE HALL		FUND: PUBLIC SAFETY		0015 2-309	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
OTHER CHARGES	1,431,249	743,757	1,427,995	1,570,000	9.9	
* GROSS BUDGET	1,431,249	743,757	1,427,995	1,570,000	9.9	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	1,431,249	743,757	1,427,995	1,570,000	9.9	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	12,892	11,030	5,000	10,000	100.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	12,892	11,030	5,000	10,000	100.0	
* UNREIMBURSED COSTS	1,418,357	732,727	1,422,995	1,560,000	9.6	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Tri-County Juvenile Hall and the Maxine Singer Youth Guidance Center are administered by Yuba County, and all Juvenile Hall and Camp staff are employed by Yuba County. Juvenile Hall's main purpose is the detention of youth pending Court proceedings, although some commitments are made to the facility. The Camp provides a multi-faceted long term commitment program. The Tri-County facilities provide services to the three member counties of Sutter, Colusa, and Yuba.

## Major Budget Changes

### Services & Supplies

- \$63,983 Increase in Sutter County share of cost due primarily to addition of Juvenile Hall Superintendent position
- \$78,022 Increase in Sutter County's share of A-87 Cost Plan

charges as provided by the Yuba County Auditor-Controller's Office

## Program Discussion

In FY 2014-15, the Juvenile Hall and Maxine Singer Youth Guidance Center became the Tri-County Regional Juvenile Rehabilitation Facility, owned by Sutter, Yuba and Colusa Counties. Pursuant to the Joint Powers Agreement (JPA), which was approved by the Sutter County Board of Supervisors during FY 2013-14, each of the respective counties have an ownership interest in these facilities, including the Secure Housing Unit. The Tri-county facility includes 60 beds within the Camp, 45 beds for temporary detention in the Juvenile Hall building (which will increase to 48 beds once construction is complete), and a 15-bed Secure Housing Unit. The combination of the Camp, the Juvenile Hall, and the Secure Housing Unit allows the three counties to provide comprehensive programs for minors locally.

# Probation Department

## Juvenile Hall Unit (2-309)

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*Donna Garcia, Chief Probation Officer*

This budget reflects Sutter County's share of operational costs of the tri-county facility. The JPA gives ownership interest of the Juvenile Hall, Maxine Singer Youth Guidance Center, and the Secure Housing Unit to each of the respective counties as follows: 40% Sutter County, 40% Yuba County, and 20% Colusa County. Fixed costs will be shared among the three participating counties at the same 40/40/20 share of ownership. Those costs which fluctuate based on population will be divided among the three participating counties on a pro-rata basis, based on the daily population that is attributable to each county.

Colusa County had previously received an SB81 Local Youthful Offender Rehabilitation Facilities Construction Grant award through the Board of State and Community Corrections (BSCC) which was recently approved. At the joint request of Yuba, Sutter and Colusa Counties, the grant was redirected by the BSCC to the tri-county facility, with Yuba County acting as the lead agency. The award was for \$5,655,740 and requires a cash match of \$297,671, along with a 20% in-kind match of land. In spring of 2015, Yuba County applied for a second round of funding through the SB81 Local Youthful Offender Rehabilitation Facilities Construction Grant for \$9,600,000. The application was presented to the BSCC on February 5, 2015. The application was approved and the funding should be officially granted after the BSCC Executive Committee meeting to be held in the spring of 2015.

Historically, Sutter and Yuba Counties have strived to keep the Camp Singer program open even through difficult fiscal times. Yuba County continues to seek contracts with several other counties for use of the program in exchange for much needed revenue estimated at \$488,400 for 11 beds per year in FY 2015-16. The Camp program also benefits

from State Juvenile Probation and Camp Funding (JPCF) that further offsets the costs of the program, with an estimated \$265,000 for FY 2015-16.

Youth who were previously sent to group homes out of the area are able to participate in a camp program in their own community, along with their families, while also giving back to the community with extensive community service. There continues to be a need for both facilities, as they serve very different needs. The Juvenile Hall is reserved for short-term detention or, in rare instances, long-term commitments for youth who have failed all other programs, or some youth who are being tried as adults for more serious crimes. Conversely, the Camp is a long-term treatment program. Both programs are needed in order to maintain our strong array of graduated sanctions using the principles of effective intervention. Sutter, Yuba, and Colusa counties will continue to benefit from the availability of these two programs.

## Recommended Budget

This budget is recommended at \$1,570,000, which is an increase of \$142,005 (9.6%) compared to FY 2014-15. The General Fund provides 65.4% of the funding for this budget unit (as explained below) and is reduced by \$77,163 (8.1%) for FY 2015-16.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public Safety fund through the Public Safety General budget unit (2-210). California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for

## Probation Department Juvenile Hall Unit (2-309)

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*Donna Garcia, Chief Probation Officer*

FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

Part of the increase in the overall Juvenile Hall budget is due to the addition of a Juvenile Hall Superintendent position required to oversee the Juvenile Hall. Previously, Yuba County's Assistant Chief Probation Officer had been splitting his time between his regular duties and oversight of the Juvenile Hall.

The impact of the new Tri-County JPA will be monitored throughout FY 2015-16 as will the project to construct the new Tri-County Juvenile Rehabilitation Facility. The JPA does not establish a cost sharing agreement for the construction of the new facility. Each county's share for any costs over the amount provided for in the grant from the BSCC will be negotiated separately and brought to the Board of Supervisors for approval.

### **Use of Fund Balance**

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

EXECUTIVE SUMMARY					
DEPT HEAD: MARK VAN DEN HEUVEL	UNIT: PUBLIC DEFENDER	FUND: TRIAL COURT			0014 2-106
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	135,131	111,444	136,032	138,248	1.6
SERVICES AND SUPPLIES	534,035	427,967	539,400	540,600	.2
OTHER CHARGES	6,738	5,865	7,180	8,168	13.8
* GROSS BUDGET	675,904	545,276	682,612	687,016	.6
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	675,904	545,276	682,612	687,016	.6
OTHER REVENUES					
USER PAY REVENUES	61,047	44,130	49,540	49,540	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	61,047	44,130	49,540	49,540	.0
* UNREIMBURSED COSTS	614,857	501,146	633,072	637,476	.7
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	.0

### Purpose

The Public Defender’s Office, when appointed by the Court, represents Defendants charged with crimes committed in Sutter County who cannot afford their own attorney. These crimes include felonies, misdemeanors, and juvenile crimes. In addition, the Public Defender’s Office is appointed to represent parents in Juvenile Dependency actions involving the Welfare & Social Services Division, individuals being requested for appointment of conservatorships through the County Counsel’s Office, along with Writ of Habeas Corpus filings and Reise filings for those individuals detained at the Sutter-Yuba Mental Health facility or local private facilities and parole hearings related to Public Safety Realignment. On civil matters, the Public Defender’s Office is appointed on Contempt matters involving the Family Support Division and when private attorneys file complaints for contempt against an indigent person and to

those whose parental rights are being requested to be terminated in adoption matters.

### Major Budget Changes

There are no major budget changes for FY 2015-16.

### Program Discussion

This budget funds the Sutter County Public Defender’s Office. The Sutter County Public Defender is a County Department Head. Attorney Services are provided by outside attorneys specializing in: Criminal Felony appointment and Violation of Probation cases, Parole Violation appointment cases, Misdemeanor appointment cases, Juvenile Delinquency appointment and Dependency appointment cases, and Conservatorship hearings, Writ of Habeas Corpus proceedings, and Reise hearings. In addition, the Public Defender’s Office represents individuals charged in



homicide cases, Petition for Involuntary Treatment under Penal Code §2970, sexually violent predator cases, termination of parental rights, family law and child support contempt actions, individuals seeking relief from firearms prohibition under Welfare and Institutions Code §8103, appointments on mental health issues arising from a local private facility and individuals seeking relief under Proposition 47.

The Public Defender's Office utilizes one investigator who handles the investigative work for all cases assigned to the office for the Felony, Misdemeanor, and Juvenile attorneys.

The Public Defender's Professional and Specialized Services account makes up 73.5% of the Public Defender budget. These funds are designated solely for the services of the Deputy Public Defenders assigned to felony, misdemeanor, juvenile, and conservatorship cases and the costs associated with the investigator.

### Recommended Budget

This budget is recommended at \$687,016, which is an increase of \$4,404 (0.6%) compared to FY 2014-15. The General Fund provides 92.7% of the financing for this budget unit and is increased by \$4,404 (0.7%).

In comparing appointed felony and misdemeanor cases for the first nine months of FY 2013-14 with the first nine months of FY 2014-15, there was a 32% increase in felony violation of probation cases and a decrease of new felony appointments by 9%. Misdemeanor cases have decreased by approximately 18%. The Public Defender's Office appears at custody arraignments under the Probation Department's pretrial service program and bail reduction request.

Though the Superior Court is ordering in some cases, as a condition of probation, payment of a nominal fee for reimbursement to the County of Sutter for the services of the Public Defender's Office, it is difficult to predict how much revenue will be received for FY 2015-16. The Sutter County Public Defender's Office has been able to collect for services rendered to those who have been involuntarily held at private psychiatric centers. Based upon the first nine months of the FY 2014-15, it is anticipated the Department should receive reimbursement revenues totaling \$4,000 for FY 2015-16.

### Use of Fund Balance

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

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**Public Defender  
FY 2015-2016**  
*Recommended*

**Public Defender  
Mark Van den Heuvel\***

**Notes:**  
\* The Public Defender is a county employee. He contracts out for attorney services.

# County Local Revenue Fund 2011 (0-140)

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## **\*\*INDIVIDUAL BUDGETS FOLLOW NARRATIVE\*\***

### **Purpose**

The County Local Revenue Fund 2011 (0-140) was established in FY 2011-12 pursuant to legislation enacting Public Safety Realignment. This fund was required by AB 118 to be established by the County for the purpose of receiving revenue from the State to fund realigned public safety programs.

### **Major Budget Changes**

Any major budget changes are addressed individually in the department sections below.

### **Program Discussion**

In FY 2011-12, several bills were passed by the California Legislature, which provided the framework for Public Safety Realignment. The initial Public Safety Realignment legislation was titled AB 109 and was signed into law on April 4, 2011. Subsequently, AB 117 amended the program structure established in AB 109, while AB 118 established the financial structure for Public Safety Realignment.

Legislation required several accounts, established by Sutter County as new departments within fund 0-140, to be created for receipt of realigned funds during FY 2011-12. These departments are:

- Trial Court Security 2-105
- District Attorney & Public Defender 2-120
- Local Law Enforcement Services 2-203
- CCP Planning 2-306
- Local Community Corrections 2-307

- Juvenile Justice Account 2-308
- Health and Human Services 4-105
- Mental Health Account 4-106
- Behavioral Health Subaccount 4-108\*

\*On June 28, 2012, SB 1020 was signed into law and mandated the creation of an additional department: Behavioral Health Subaccount (4-108). This budget unit was established during FY 2012-13. SB 1020 also contained detailed percentages of growth revenues to be allocated to each account and subaccount from FY 2012-13 through FY 2015-16 and beyond. Growth funds are deposited into the matching account or subaccount as allocated from the State.

The County Local Revenue Fund 2011 is designed to be a “pass-through” budget with the intent that, upon deposit, funds will immediately be transferred out to the appropriate operating budget or special revenue fund, as budgeted.

### **Trial Court Security 2-105**

This department receives money to fund security services for the Sutter County Superior Court provided through the Sheriff’s Court Bailiffs budget unit (2-103). Security is provided by the Bailiffs who are responsible for the courts’ security and decorum, and for the care and custody of inmates present in the court. Bailiffs also provide for the care and security of the jury. This budget is recommended at \$609,388, which is an increase of \$21,492 (3.7%) as compared to FY 2014-15.

### **District Attorney & Public Defender 2-120**

This department receives money to enhance the District Attorney’s budget unit (2-125) and

## County Local Revenue Fund 2011 (0-140)

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Public Defender's budget unit (2-106) to mitigate the expected increase in caseload due to Public Safety Realignment. There are no budget changes for FY 2015-16. This budget is recommended at \$55,080, which is the same as FY 2014-15.

### **Local Law Enforcement Services 2-203**

This department receives money for a variety of purposes and programs including Jail Booking Fees (2-301), Rural County Sheriff's funding (2-201), and California Multijurisdictional Methamphetamine Enforcement Team (2-202) funds for the Sheriff's Office, Juvenile Probation funding for the Probation Department (2-304) and Citizens' Option for Public Safety (COPS) funding for the District Attorney (2-125), Sheriff-Coroner (2-201), County Jail (2-301) and Probation (2-304) departments. This budget is recommended at \$1,381,940, which is an increase of \$142,186 (11.5%) as compared to FY 2014-15

### **CCP Planning 2-306**

This department receives money for funding the Community Corrections Partnership (CCP) start-up and planning. The CCP is responsible for designing the local approach to Realignment implementation. The mission and goal of the Sutter County CCP is to comply with the Public Safety Realignment Act by adopting evidence-based, cost-effective policies and practices that reduce recidivism, improve offender outcomes, and promote public safety. The Probation Department (2-304) has responsibility for this department. This budget is recommended at \$100,000, which is the same as FY 2014-15.

### **Local Community Corrections 2-307**

This department receives money to fund the majority of programs implemented by the CCP. The Probation Department (2-304) has responsibility for this department. These funds are used at the discretion of the CCP and primarily pay for AB 109-related staffing in Probation (2-304) and the Jail (2-301). This budget is recommended at \$3,185,497, which is an increase of \$210,773 (7.1%) as compared to FY 2014-15.

### **Juvenile Justice Account 2-308**

This department receives money for juvenile probation programs including the Youthful Offender Block Grant (YOBG) program and the Department of Juvenile Justice (DJJ) Re-Entry program. The Probation Department (2-304) has responsibility for this department. This budget is recommended at \$320,154, which is an increase of \$12,459 (4.0%) as compared to FY 2014-15.

### **Health and Human Services 4-105**

This department receives money for a variety of Welfare and Social Services (5-101, 5-206, 5-209) programs including Adult Protective Services, Foster Care Assistance, Foster Care Administration, Child Welfare Services, Adoption Services, and Child Abuse Prevention. Previously, Mental Health Services (4-102) programs including Drug Court and both Drug Medi-Cal and Non-drug Medi-Cal Substance Abuse Treatment Services received funding through this department. In FY 2013-14, the Behavioral Health Subaccount (4-108) was established, per SB 1020, for this purpose. This budget is recommended at \$6,056,969, which is an increase of \$437,671 (7.8%) as compared to FY 2014-15.

## County Local Revenue Fund 2011 (0-140)

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### Mental Health Account 4-106

This department receives money to fund the California Work Opportunity and Responsibility to Kids (CalWORKs) Maintenance of Effort (MOE) payment through Welfare/Social Services (5-204). This budget is recommended at \$8,134,630, which is an increase of \$5,817,103 (251.0%) as compared to FY 2014-15. This large increase is due to a funding change in which 1991 Realignment funds no longer pass through the Local Health and Welfare Trust – Mental Health Fund (0-249), but instead pass through this budget unit to the Mental Health Services Department (4-102). This change first occurred during FY 2012-13, but was not previously implemented in the budget process.

### Behavioral Health Subaccount 4-108

This department receives money to fund Mental Health Services (4-102) programs including Drug Court, Drug Medi-Cal Substance Abuse Treatment services, Non-drug Medi-Cal Substance Abuse Treatment services, Medi-Cal Mental Health Managed Care services, and Early, Periodic Screening, Diagnosis and Treatment (EPSDT) services. Managed Care and EPSDT were newly realigned for the FY 2013-14 budget, whereas the other programs above were previously budgeted in Health and Human Services 4-105. This budget is recommended at \$6,805,132, which is an increase of \$130,132 (1.9%) as compared to FY 2014-15.

### Recommended Budget

This budget is recommended at \$26,648,790, which is an increase of \$6,771,816 (34.1%) compared to FY 2014-15. This increase is

primarily due to a funding change in which 1991 Realignment funds no longer pass through the Local Health and Welfare Trust – Mental Health Fund (0-249), but instead pass through the Mental Health Account budget unit (4-106) to the Mental Health Services Department (4-102). All funding is provided by the State through Public Safety Realignment.

As previously stated, this fund is designed to be a “pass-through” budget where, upon deposit, funds will immediately be transferred out to the appropriate operating budget or special revenue fund, as budgeted. Funds budgeted to be used completely each fiscal year will pass through to an operating budget, while funds not used completely in a single fiscal year will pass-through to a special revenue fund, such that any unused funds will remain separate across budget years. This prevents fund balances from becoming commingled and will allow each department responsible for these realigned funds to accurately and more easily track the expenditure and fund balance of individual revenue streams.

### Use of Fund Balance

This budget unit should contain no fund balance at year-end as each revenue stream is immediately transferred upon receipt to either a corresponding operating budget or a special revenue fund for holding.

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: TRIAL COURT SECURITY		FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-105		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	625,241	386,426	587,896	609,388	3.7
* GROSS BUDGET	625,241	386,426	587,896	609,388	3.7
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	625,241	386,426	587,896	609,388	3.7
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	625,241	386,426	587,896	609,388	3.7
OTHER REVENUES					
USER PAY REVENUES	625,241	427,598	587,896	609,388	3.7
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	625,241	427,598	587,896	609,388	3.7
* UNREIMBURSED COSTS	0	41,172-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: DISTRICT ATTY & PUBLIC DEFENDR FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-120				
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	73,709	52,544	55,080	55,080	.0
* GROSS BUDGET	73,709	52,544	55,080	55,080	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	73,709	52,544	55,080	55,080	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	73,709	52,544	55,080	55,080	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	73,709	56,382	55,080	55,080	.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	73,709	56,382	55,080	55,080	.0
* UNREIMBURSED COSTS	0	3,838-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0



# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: ELES (LAW ENFORCEMNT SR-old) FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-203				
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	1,457,544	1,181,209	1,239,754	1,381,940	11.5
* GROSS BUDGET	1,457,544	1,181,209	1,239,754	1,381,940	11.5
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,457,544	1,181,209	1,239,754	1,381,940	11.5
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	1,457,544	1,181,209	1,239,754	1,381,940	11.5
OTHER REVENUES					
USER PAY REVENUES	666,715	439,490	545,000	564,000	3.5
GOVERNMENTAL REVENUES	790,828	605,191	694,754	817,940	17.7
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	1,457,543	1,044,681	1,239,754	1,381,940	11.5
* UNREIMBURSED COSTS	1	136,528	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: CCP PLANNING		FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-306		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	100,000	100,000	100,000	100,000	.0
* GROSS BUDGET	100,000	100,000	100,000	100,000	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	100,000	100,000	100,000	100,000	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	100,000	100,000	100,000	100,000	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	100,000	100,000	100,000	100,000	.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	100,000	100,000	100,000	100,000	.0
* UNREIMBURSED COSTS	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

## EXECUTIVE SUMMARY

DEPT HEAD:

UNIT: LOCAL COMMUNITY CORRECTION ACC FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-307

	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	3,129,518	2,121,891	2,974,724	3,185,497	7.1
* GROSS BUDGET	3,129,518	2,121,891	2,974,724	3,185,497	7.1
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	3,129,518	2,121,891	2,974,724	3,185,497	7.1
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	3,129,518	2,121,891	2,974,724	3,185,497	7.1
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	3,129,518	2,121,891	2,974,724	3,185,497	7.1
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	3,129,518	2,121,891	2,974,724	3,185,497	7.1
* UNREIMBURSED COSTS	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: JUVENILE JUSTICE ACCOUNT		FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-308		
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	355,634	222,119	307,695	320,154	4.0
* GROSS BUDGET	355,634	222,119	307,695	320,154	4.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	355,634	222,119	307,695	320,154	4.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	355,634	222,119	307,695	320,154	4.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	355,634	222,119	307,695	320,154	4.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	355,634	222,119	307,695	320,154	4.0
* UNREIMBURSED COSTS	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

## EXECUTIVE SUMMARY

DEPT HEAD:

UNIT: PROTECTIVE SERVICES SUBACCOUNT FUND: COUNTY LOCAL REVENUE FUND 2011 0140 4-105

	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	6,398,625	4,751,986	5,619,298	6,056,969	7.8
* GROSS BUDGET	6,398,625	4,751,986	5,619,298	6,056,969	7.8
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	6,398,625	4,751,986	5,619,298	6,056,969	7.8
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	6,398,625	4,751,986	5,619,298	6,056,969	7.8
OTHER REVENUES					
USER PAY REVENUES	550,302	341,193	0	0	.0
GOVERNMENTAL REVENUES	5,848,323	4,303,177	5,619,298	6,056,969	7.8
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	6,398,625	4,644,370	5,619,298	6,056,969	7.8
* UNREIMBURSED COSTS	0	107,616	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: MENTAL HEALTH ACCOUNT	FUND: COUNTY LOCAL REVENUE FUND 2011 0140 4-106			
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	7,696,484	6,258,139	2,317,527	8,134,630	251.0
* GROSS BUDGET	7,696,484	6,258,139	2,317,527	8,134,630	251.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	7,696,484	6,258,139	2,317,527	8,134,630	251.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	7,696,484	6,258,139	2,317,527	8,134,630	251.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	8,116,223	6,258,140	2,317,527	8,134,630	251.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	8,116,223	6,258,140	2,317,527	8,134,630	251.0
* UNREIMBURSED COSTS	419,739-	1-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: BEHAVIORAL HEALTH SUBACCOUNT FUND: COUNTY LOCAL REVENUE FUND 2011 0140 4-108				
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
EXPENDITURES					
OTHER CHARGES	7,188,789	5,213,034	6,675,000	6,805,132	1.9
* GROSS BUDGET	7,188,789	5,213,034	6,675,000	6,805,132	1.9
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	7,188,789	5,213,034	6,675,000	6,805,132	1.9
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	7,188,789	5,213,034	6,675,000	6,805,132	1.9
OTHER REVENUES					
USER PAY REVENUES	383,630	0	0	0	.0
GOVERNMENTAL REVENUES	6,805,159	5,213,034	6,675,000	6,805,132	1.9
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	7,188,789	5,213,034	6,675,000	6,805,132	1.9
* UNREIMBURSED COSTS	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

**Sheriff's Office  
Communications (1-600)**

*J. Paul Parker, Sheriff-Coroner*

		EXECUTIVE SUMMARY				
DEPT HEAD: J. PAUL PARKER		UNIT: SHERIFF-COMMUNICATIONS		FUND: PUBLIC SAFETY		0015 1-600
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,776,058	1,529,258	1,909,520	1,986,156	4.0	
SERVICES AND SUPPLIES	231,208	125,320	186,312	173,642	6.8-	
OTHER CHARGES	557,677	343,548	664,432	720,831	8.5	
CAPITAL ASSETS	138,847	0	0	0	.0	
* GROSS BUDGET	2,703,790	1,998,126	2,760,264	2,880,629	4.4	
INTRAFUND TRANSFERS	29,258-	50-	100-	50-	50.0-	
* NET BUDGET	2,674,532	1,998,076	2,760,164	2,880,579	4.4	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	249,120	130,612	202,059	200,974	.5-	
GOVERNMENTAL REVENUES	133,201	0	2,000	0	100.0-	
TOTAL OTHER REVENUES	382,321	130,612	204,059	200,974	1.5-	
* UNREIMBURSED COSTS	2,292,211	1,867,464	2,556,105	2,679,605	4.8	
ALLOCATED POSITIONS	24.00	24.00	24.00	24.00	.0	

**Purpose**

This budget unit provides funding for 9-1-1 emergency dispatch services for Sheriff, Fire and Ambulance. It also includes the Records and Civil units.

- (\$40,526) Decrease in County Contribution for Group Insurance due to transition to SJVIA and related rate decrease

**Major Budget Changes**

**Salaries & Benefits**

- \$27,177 Increase in Permanent Salaries due to negotiated Salaries and Benefits
- \$32,179 Increase in Other Pay primarily due to previously negotiated Law Enforcement Unit Memorandum of Understanding
- \$13,000 Increase in Overtime based upon recent experience

**Other Charges**

- \$48,793 Increase in Interfund Information Technology charges as provided by the General Services Department

**Program Discussion**

The Communications Center has the responsibility of answering incoming 9-1-1 calls as well as non-emergency calls for service. Radio-dispatching services for the Sheriff's Office as well as the Fire Department are provided. At times the Communications Center also assists and communicates with Animal Control, Public



Works, and Fish & Game field personnel. The Communications Center is staffed 24 hours per day, 365 days per year, with a minimum of two dispatchers on duty at all times.

The Criminal Records Technicians provide a wide range of functions including fingerprinting, permit issuance, criminal offender registration, records release requests, and maintenance of agency reports and records including court mandated functions.

The Civil Unit is charged with the processing of civil process as prescribed by law. It is the goal of the Civil Unit to serve all received process in a reasonable and timely manner while maintaining an impartial stance between all parties involved. The civil process includes summons and complaints, small claims documents for a civil lawsuit, restraining orders, and any other notice or order from the courts. The civil unit is also charged with placing a levy on bank accounts, wages, vehicles, or any asset of the judgment debtor.

## **Recommended Budget**

This budget is recommended at \$2,880,579, which is an increase of \$120,415 (4.4%) compared to FY 2014-15. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Communications budget by \$123,500 (4.8%) compared to FY 2014-15.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public Safety fund through the Public Safety General budget unit (2-210). California

voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

The increased cost in the Overtime line item during FY 2014-15 is primarily related to a previously negotiated Law Enforcement Unit Memorandum of Understanding (MOU). The MOU provided for a bank of holiday hours to be established in lieu of Law Unit employees earning overtime when a holiday was worked. The holiday bank hours may be cashed out if they are not used. For FY 2015-16, it is recommended that these expenses be paid from the Other Pay line item to differentiate between holiday cash outs and overtime costs.

The Sheriff's Office requested replacement of three radios in the Communications Center at a cost of \$522,501. The manufacturer is scheduled to stop support of the current system during calendar year 2018. This cost is not included in the Recommended Budget due to consideration of alternative options. However, the County Administrative Office recognizes the critical nature of this request and, barring the utilization of alternative solutions, will assist

## Sheriff's Office Communications (1-600)

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*J. Paul Parker, Sheriff-Coroner*

the Sheriff's Office in seeking funding for new radios to become operational before the 2018 deadline.

The Recommended Budget includes the continued use of Sheriff's Assessment Fee Funds (0-225) to fund a Sheriff's Legal Specialist position. These funds were first used for this purpose in FY 2011-12. Fund 0-225 is projected to have a \$0 balance as of July 1, 2015, with revenue of \$15,000 in FY 2015-16. Therefore, \$15,000 is recommended to be transferred to the Communications budget unit to offset the cost of this position. The remaining cost of the position, \$45,458, is recommended to be funded by the General Fund for FY 2015-16.

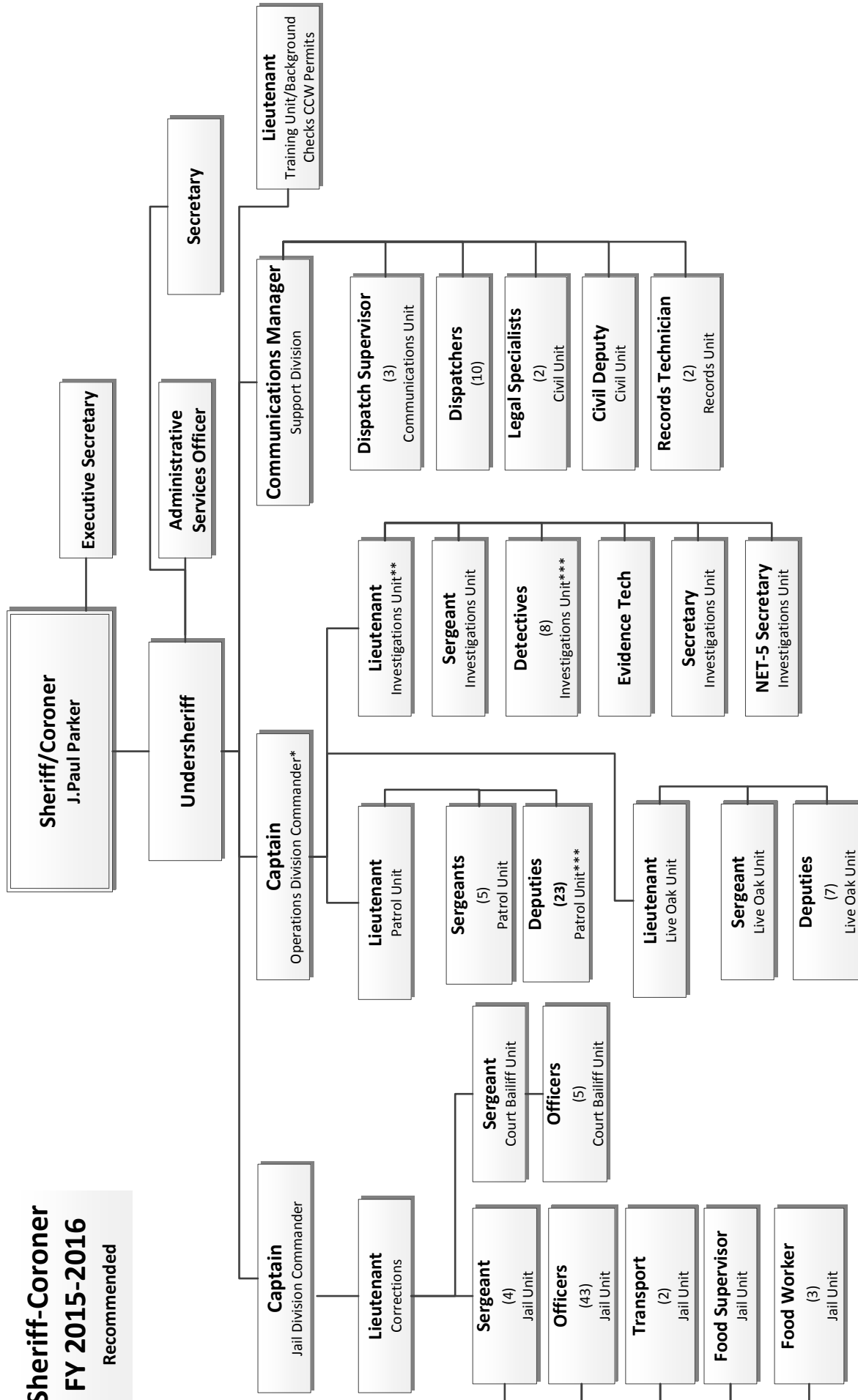
For the fifth consecutive year, it is recommended to leave three positions vacant and unfunded in the Communications budget. These positions are a Criminal Records Technician, a Public Safety Dispatcher and a Supervising Public Safety Dispatcher.

### Use of Fund Balance

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

# Sheriff-Coroner FY 2015-2016

Recommended



## Notes:

- \*Operations Division Commander also responsible for Special Units
- \*\*Investigations Unit Lieutenant responsible for Coroner Investigations and Public Administrator responsibilities
- \*\*\*Includes 2 Gang Deputies and 1 Net-5 Deputy

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF'S COURT BAILIFFS	FUND: TRIAL COURT			0014 2-103	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	567,363	474,918	580,786	597,568	2.9	
SERVICES AND SUPPLIES	6,303	6,408	6,600	11,103	68.2	
OTHER CHARGES	305	618	510	717	40.6	
* GROSS BUDGET	573,971	481,944	587,896	609,388	3.7	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	573,971	481,944	587,896	609,388	3.7	
OTHER REVENUES						
USER PAY REVENUES	627,947	386,426	587,896	609,388	3.7	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	627,947	386,426	587,896	609,388	3.7	
* UNREIMBURSED COSTS	53,976-	95,518	0	0	.0	
ALLOCATED POSITIONS	6.00	6.00	6.00	6.00	.0	

## Purpose

The Sheriff's Court Bailiffs budget provides bailiffs for the Sutter County Superior Court under a contract. The bailiffs are responsible for the Court's security and decorum, and for the care and custody of inmates present in the Court. Bailiffs also provide for the care and security of the jury.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

The Sheriff's Court Bailiffs unit provides security services for courtrooms in the Sutter County Superior Court. One Correctional Sergeant and five Correctional Officers are assigned to this unit.

## Recommended Budget

This budget is recommended at \$609,388, which is an increase of \$21,492 (3.7%) compared to FY 2014-15. The General Fund does not provide any financing for this budget unit as it is 100% funded by Realignment revenues.

Trial court security was a component of Public Safety Realignment in FY 2011-12. Therefore, funding is first deposited into the County Local Revenue Fund 2011 (0-140) in the Trial Court Security (2-105) budget unit before it is transferred into this operating budget. The County Local Revenue Fund 2011 is discussed in greater detail in its own budget narrative.

## Use of Fund Balance

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

**Sheriff's Office  
Sheriff-Coroner (2-201)**

*J. Paul Parker, Sheriff-Coroner*

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF-CORONER		FUND: PUBLIC SAFETY		0015 2-201	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	5,065,444	4,296,975	5,249,478	5,419,107	3.2	
SERVICES AND SUPPLIES	461,703	411,571	490,590	497,507	1.4	
OTHER CHARGES	460,904	324,892	504,860	578,581	14.6	
CAPITAL ASSETS	114,529	268,241	148,500	228,000	53.5	
* GROSS BUDGET	6,102,580	5,301,679	6,393,428	6,723,195	5.2	
INTRAFUND TRANSFERS	0	0	23,166-	0	100.0-	
* NET BUDGET	6,102,580	5,301,679	6,370,262	6,723,195	5.5	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	658,206	537,839	548,128	522,408	4.7-	
GOVERNMENTAL REVENUES	59,343	48,349	48,245	41,000	15.0-	
OTHER FINANCING SOURCES	4,732	1,876	0	0	.0	
TOTAL OTHER REVENUES	722,281	588,064	596,373	563,408	5.5-	
* UNREIMBURSED COSTS	5,380,299	4,713,615	5,773,889	6,159,787	6.7	
ALLOCATED POSITIONS	50.50	50.50	50.50	50.50	.0	

**Purpose**

This budget unit finances the administration, operations division, detective unit, evidence and property control, coroner's and public administrator's functions of the Sheriff's Office.

- (\$62,537) Decrease in County Contribution Group Insurances due to County's transition to San Joaquin Valley Insurance Authority and resultant health insurance premium decrease

**Major Budget Changes**

**Salaries & Benefits**

- \$69,991 Increase in Permanent Salaries due to negotiated Salaries and Benefits
- \$46,045 Increase in County Contribution to Retirement due to negotiated Salaries and Benefits

- \$84,971 Increase in Interfund Workers Compensation charges as provided by the Human Resources Department

**Services & Supplies**

- \$27,450 Increase in Security Equipment due in part to the purchase of six radios for the Special Enforcement Detail Team

**Other Charges**

- \$86,371 Increase in Interfund Insurance ISF Premium charges as provided by the Human Resources Department

**Capital Assets**

- \$228,000 Four replacement patrol vehicles

**Program Discussion**

The Sheriff’s Office patrols approximately 604 square miles of unincorporated Sutter County as well as a portion of Yuba City’s incorporated area under contract.

The Sheriff’s Office is also the County Coroner and is responsible for determining the circumstances, manner, and cause of all deaths reportable to the Coroner. Field death investigations, postmortem examinations, and related forensic tests are used to establish a medical cause of death. Autopsies are provided to the Coroner through a contract with Forensic Medical Group, based in Fairfield, while morgue services are provided via contract by three local mortuaries.

**Recommended Budget**

This budget is recommended at \$6,723,195, which is an increase of \$352,933 (5.5%) compared to FY 2014-15. The General Fund provides approximately 53% of the financing for the Sheriff’s Department and is increased in the Sheriff-Coroner budget by \$385,898 (6.7%) compared to FY 2014-15.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public Safety fund through the Public Safety General budget unit (2-210). California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

For FY 2015-16, it is recommended that current staffing levels in the Sheriff-Coroner budget unit be maintained. Since FY 2008-09, the average number of filled Deputy Sheriff positions in the Sheriff-Coroner budget unit has been 29. The current recommendation provides for 29 filled Deputy Sheriff positions for FY 2015-16.

Capital Assets are recommended at \$228,000 for the purchase of four (4) replacement patrol vehicles. Five patrol vehicles were replaced in FY 2013-14, while three were replaced during FY 2014-15.

COPS funds are not currently budgeted in the FY 2015-16 Recommended Budget. The Sheriff has not yet determined how these funds will be used. Once that determination

is made, the Sheriff will present his recommendations to the Board of Supervisors along with a recommendation to amend the budget. COPS funds may not be used to supplant current County public safety funding; therefore, do not reduce the General Fund contribution to the Public Safety Fund. It is anticipated the Sheriff-Coroner will have approximately \$300,000 in COPS front line law enforcement funding available for use by the end of FY 2015-16 with an additional \$100,000 in COPS funding available for use specifically in the Jail.

## **Use of Fund Balance**

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

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: NET 5 SHERIFF	FUND: PUBLIC SAFETY			0015 2-202	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	64,017	52,081	64,509	65,453	1.5	
SERVICES AND SUPPLIES	950	950	950	950	.0	
OTHER CHARGES	68,517	67,200	67,267	67,067	.3-	
* GROSS BUDGET	133,484	120,231	132,726	133,470	.6	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	133,484	120,231	132,726	133,470	.6	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	126,756	116,451	132,726	133,470	.6	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	126,756	116,451	132,726	133,470	.6	
* UNREIMBURSED COSTS	6,728	3,780	0	0	.0	
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	.0	

## Purpose

The Narcotic Enforcement Team (NET 5) is a task force composed of the Yuba City Police Department and the Sheriff's Offices of Sutter and Yuba Counties. Each agency contributes one third of the funding. This budget unit finances Sutter County's share of these costs, which include the salaries of a Commander and a Legal Secretary, building rental, and services and supplies used in NET 5 operations.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

As of January 1, 2012, the California Office of Justice, Bureau of Narcotics Enforcement is no longer participating in NET 5. This situation gave the County the choice of either eliminating the NET 5 program or self-

financing the program with CalMMET funds along with the City of Yuba City and the Yuba County Sheriff's Office. The NET 5 program is vital to law enforcement operations within both Sutter and Yuba counties; therefore, the decision was made to continue the operation of NET 5.

## Recommended Budget

This budget is recommended at \$133,470, an increase of \$744 (0.6%) over FY 2014-15. This small increase is offset by revenue from the other participating agencies and CalMMET revenue transferred in from the County Local Revenue Fund 2011 (0-140). This results in no unreimbursed cost for the General Fund. The County Local Revenue Fund 2011 is discussed in greater detail in its own budget narrative.

The NET 5 Secretary - Law position is allocated in this budget unit. Sutter County pays one third of the cost of the position's salary and benefits.



## Use of Fund Balance

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

**Sheriff's Office  
Boat Patrol (2-205)**

*J. Paul Parker, Sheriff-Coroner*

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF BOAT PATROL	FUND: PUBLIC SAFETY			0015 2-205	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	247,597	188,777	306,774	309,365	.8	
SERVICES AND SUPPLIES	23,923	11,267	15,548	16,798	8.0	
OTHER CHARGES	26,081	11,128	32,259	32,613	1.1	
* GROSS BUDGET	297,601	211,172	354,581	358,776	1.2	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	297,601	211,172	354,581	358,776	1.2	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	308,999	137,525	214,800	214,800	.0	
GENERAL REVENUES	16,832	17,299	17,294	18,033	4.3	
TOTAL OTHER REVENUES	325,831	154,824	232,094	232,833	.3	
* UNREIMBURSED COSTS	28,230-	56,348	122,487	125,943	2.8	
ALLOCATED POSITIONS	2.50	2.50	2.50	2.50	.0	

**Purpose**

The Sheriff's Office Boat Patrol – Search and Rescue Unit is responsible for patrolling approximately 187 miles of waterways in or bordering Sutter County.

inspection of vessels for proper equipment, supervision of organized water events, search and rescue operations, recovery of drowning victims, investigation of boating accidents, boating safety presentations, and evacuation of citizens in flood conditions.

**Major Budget Changes**

**Salaries & Benefits**

- \$10,000 Increase in Other Pay primarily due to previously negotiated Law Enforcement Unit Memorandum of Understanding

Several boats and water crafts of various sizes and designs are used to accomplish the unit's mission. The unit will also summon surrounding counties for mutual aid from their sheriff's boat patrol units as the need arises.

**Recommended Budget**

This budget is recommended at \$358,776, which is an increase of \$4,195 (1.2%) compared to FY 2014-15. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Boat Patrol budget by \$3,456 (2.8%) compared to FY 2014-15.

**Program Discussion**

Responsibilities of the Boat Patrol unit include enforcement of boating laws and regulations, assistance to stranded boaters,

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public Safety fund through the Public Safety General Budget Unit (2-210). California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

It is estimated that approximately 60% of the total expenditures for the Boat Patrol budget unit will be reimbursed by the State Department of Boating and Waterways in FY 2014-15. These reimbursements are derived from boat registration fees. The County contributes collected boat taxes and pays for expenditures not subject to State reimbursement. The Department of Boating and Waterways' allocation to Sutter County is likely to remain at \$214,800 as it has for the past several years. Thus, any expenditure increases beyond the allocation and collected boat taxes become a County General Fund cost.

## **Use of Fund Balance**

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

**Sheriff's Office  
Live Oak Contract (2-208)**

*J. Paul Parker, Sheriff-Coroner*

EXECUTIVE SUMMARY					
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF LIVE OAK CONTRACT		FUND: PUBLIC SAFETY		0015 2-208
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,096,889	954,386	1,118,026	1,235,106	10.5
SERVICES AND SUPPLIES	18,067	16,247	16,603	17,745	6.9
OTHER CHARGES	102,954	41,071	103,089	113,082	9.7
* GROSS BUDGET	1,217,910	1,011,704	1,237,718	1,365,933	10.4
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,217,910	1,011,704	1,237,718	1,365,933	10.4
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	947,597	606,342	1,045,249	1,127,955	7.9
TOTAL OTHER REVENUES	947,597	606,342	1,045,249	1,127,955	7.9
* UNREIMBURSED COSTS	270,313	405,362	192,469	237,978	23.6
ALLOCATED POSITIONS	9.00	9.00	9.00	9.00	.0

**Purpose**

This budget finances the law enforcement services the Sheriff's Office provides under contract to the City of Live Oak and surrounding unincorporated area.

**Revenues**

- \$82,706 Increase in Live Oak Police Contract revenue from the City of Live Oak

**Major Budget Changes**

**Salaries & Benefits**

- \$33,510 Increase in Other Pay primarily due to previously negotiated Law Enforcement Unit Memorandum of Understanding
- \$52,927 Increase in Workers Compensation Insurance as provided by the Human Resources Department

**Program Discussion**

The City of Live Oak contracts with Sutter County to provide law enforcement services to approximately 8,500 citizens in Live Oak. Sheriff's personnel operate out of a substation staffed by seven patrol deputies, one sergeant, and one lieutenant.

**Recommended Budget**

This budget is recommended at \$1,365,933, which is an increase of \$128,215 (10.4%) compared to FY 2014-15. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Sheriff – Live Oak budget by \$45,509 (23.6%) compared to FY 2014-15.

## Sheriff Department Live Oak Contract (2-208)

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*J. Paul Parker, Sheriff-Coroner*

The majority of costs for patrolling the area in and around the City of Live Oak are shared 80% by the City and 20% by the County. However, the salary and benefits of a Lieutenant position, all dog handling-related items, and new patrol vehicles are costs covered in full by the City.

The Sheriff provides some law-enforcement services to the City of Live Oak at no charge for which the City would have to pay if it were to have its own police department, or if it had a typical contract for sheriff services.

Among these services are dispatch, detectives (for major felonies), records, narcotics, and special enforcement detail (SWAT). These costs are not represented in this budget unit.

### **Use of Fund Balance**

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

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: COUNTY JAIL		FUND: PUBLIC SAFETY		0015 2-301	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	5,302,471	4,663,905	5,362,127	5,611,469	4.7	
SERVICES AND SUPPLIES	1,081,228	880,136	904,696	1,107,068	22.4	
OTHER CHARGES	3,224,393	1,885,013	2,816,096	2,837,811	.8	
CAPITAL ASSETS	0	26,505	100,669	27,588	72.6-	
* GROSS BUDGET	9,608,092	7,455,559	9,183,588	9,583,936	4.4	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	9,608,092	7,455,559	9,183,588	9,583,936	4.4	
OTHER REVENUES						
USER PAY REVENUES	966,388	463,495	1,056,432	1,085,062	2.7	
GOVERNMENTAL REVENUES	80,202	69,863	85,767	79,078	7.8-	
GENERAL REVENUES	7,315	6,260	7,315	9,328	27.5	
TOTAL OTHER REVENUES	1,053,905	539,618	1,149,514	1,173,468	2.1	
* UNREIMBURSED COSTS	8,554,187	6,915,941	8,034,074	8,410,468	4.7	
ALLOCATED POSITIONS	56.00	55.00	55.00	55.00	.0	

## Purpose

The Sheriff's Jail Division operates the Main Jail and the adjacent Medium Security Facility. This budget unit funds the jail staff and operates the County's 352-bed Correctional Facility. The Division is divided into two programs: (1) jail security and support; and (2) transportation. The Jail Division provides a secure, sanitary, and habitable setting for those in custody who are either accused or sentenced. The jail staff also transports prisoners to courts and other facilities.

The Sheriff also manages and operates the Alternative Sentencing and Outside Work Release Programs.

## Major Budget Changes

### Salaries & Benefits

- \$145,606 Increase due to reinstatement of two Correctional Officer positions that have been held vacant and unfunded
- \$90,108 Increase in Other Pay primarily due to previously negotiated Law Enforcement Unit Memorandum of Understanding
- (\$119,540) Decrease in Overtime related to reinstatement of two Correctional Officer positions that have been held vacant and unfunded

**Services & Supplies**

- \$119,046 Increase in Utilities as energy efficiency upgrades were not yet fully implemented at the beginning of FY 2014-15

**Other Charges**

- \$113,740 Decrease in Interfund A-87 Cost Plan Building Maintenance charges as provided by the Auditor-Controller's Office

**Capital Assets**

- \$20,919 One replacement Convection Steamer
- \$6,669 One replacement Food Delivery Cart

**Program Discussion**

The medium security facility is currently housing AB 109 inmates serving long-term jail commitments. Final construction projects to finish its conversion from a minimum security facility are expected to be completed by June 30, 2014.

**Public Safety Realignment**

Through AB 109, signed into law on April 4, 2011, the State of California enacted a realignment of funds and responsibilities to counties, often referred to as Public Safety Realignment. This realignment pertains to sentenced felons who, prior to Public Safety Realignment, would have been under State custody or under the supervision of State parole. Public Safety Realignment specifically applies to those felons convicted

of what are known as “non-non-non” crimes, in that the crimes are not deemed of a sexual, violent, or serious nature. In short, these felons are now the responsibility of counties and serve their sentences in county jails rather than in State prisons.

The Jail is adjusting to the State-to-County prisoner shift. It was expected that once additional Realignment-funded correctional staff were hired and trained, the Jail would comply with recent Board of Community Corrections (formally, Corrections Standards Authority or CSA), inspection recommendations. Those correctional officers have been hired, trained and are now working in the jail. The BSCC is charged by law to inspect correctional facilities for compliance with correctional standards.

The Jail budget unit's correctional positions are not generally subject to target cost reductions. AB109 prohibits the use of Public Safety Realignment funds to supplant current funding. The funds allocated by the Community Corrections Partnership were intended to increase jail staffing levels beyond those prior to Public Safety Realignment.

**Recommended Budget**

This budget is recommended at \$9,583,936, which is an increase of \$400,348 (4.4%) compared to FY 2014-15. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Jail budget by \$376,394 (4.7%) compared to FY 2014-15.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public

Safety fund through the Public Safety General budget unit (2-210). California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at nearly \$7.7 million for FY 2015-16, which includes \$588,377 that was received in FY 2014-15, but not transferred into the Public Safety Fund. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015) in FY 2015-16. Annual Proposition 172 revenue, not including the one-time transfer, is projected to equal \$7.1 million for FY 2015-16. In FY 2015-16, the General Fund is budgeted to contribute approximately \$14.8 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

Funding for two Correctional Officer positions, which had previously been held vacant and unfunded, is recommended to be reinstated. This recommendation results in an increase of \$145,606 to general Salaries and Benefits accounts. However, it is anticipated that overtime use can subsequently be curtailed, resulting in a decrease in recommended Overtime of \$119,540. It is recommended that these positions be authorized to be filled effective July 1, 2015, prior to the approval of the final Adopted Budget.

Prop 47 was passed in November 2014 as an initiated state statute. The initiative reduces the classification of most non-serious and nonviolent property and drug crimes from a felony to a misdemeanor. Proposition 47 is having an impact on county jail populations throughout California. In Sutter County, like many California counties, the jail population is currently trending down;

however, this is not necessarily indicative of long-term impacts as Prop 47 is in its early stages of implementation.

Capital Assets are recommended at \$27,588 for the purchase of one (1) replacement convection steamer in the Jail kitchen and one replacement (1) food delivery cart. It is recommended that these items be funded with a cancellation of prior year Committed Fund Balance from the Criminal Justice Facilities Fund (0-262). This offsetting revenue is shown in the Interfund Transfer-In Special Revenue account within the Jail budget.

The Utilities account reflects an increase of \$119,046 compared to FY 2014-15 due to the implementation schedule of the Chevron Energy Project, and a correction to the estimate of annual savings that will accrue directly to the Jail. Despite the increase compared to FY 2014-15, the budgeted amount of \$246,546 reflects savings versus previous years' utilities costs. The Jail's share of the annual financing payment for these improvements is reflected in Rents/Leases account.

Sutter County is in the process of expanding the County Jail. The project will expand the capacity of the Maximum Security facility by 42 beds, and is feasible only due to a \$9.7 million bond financing grant from the State. The Jail Expansion Project (1-701) budget unit was created to account for costs incurred for the Main Jail Expansion project and is discussed in its own narrative.

The project's design phase should be completed by December 2015. This will be followed by the construction phase lasting approximately 18 months. Only after a construction contract has been awarded can



## Sheriff's Office Jail (2-301)

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*J. Paul Parker, Sheriff-Coroner*

the County begin to seek reimbursement for eligible design costs.

### **Use of Fund Balance**

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

**Sheriff's Office  
Inmate Welfare (0-184)**

*J. Paul Parker, Sheriff-Coroner*

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF INMATE WELFARE		FUND: SHERIFF INMATE WELFARE		0184 0-184	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	90,187	139,476	172,118	179,768	4.4	
SERVICES AND SUPPLIES	179,977	139,540	164,810	168,454	2.2	
OTHER CHARGES	0	0	50	0	100.0-	
* GROSS BUDGET	270,164	279,016	336,978	348,222	3.3	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	270,164	279,016	336,978	348,222	3.3	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	270,164	279,016	336,978	348,222	3.3	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	298,711	215,149	290,000	270,000	6.9-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	3,220	2,386	6,000	2,000	66.7-	
CANCELLATION OF OBLIGATED F/B	0	0	40,978	76,222	86.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	301,931	217,535	336,978	348,222	3.3	
* UNREIMBURSED COSTS	31,767-	61,481	0	0	.0	
ALLOCATED POSITIONS	1.00	2.00	2.00	2.00	.0	

**Purpose**

The operation of the Sheriff Inmate Welfare Fund (SIWF) is mandated by California Penal Code §4025(e) and Title 15 of the California Code of Regulations. The money in this fund is to be used by the Sheriff for the benefit, education and welfare of jail inmates.

**Major Budget Changes**

**Revenues**

- (\$20,000) Decrease in Phone Call Revenue based upon prior year data

**Program Discussion**

Per California Penal Code §4025(e):

“The money and property deposited in the inmate welfare fund shall be expended by the sheriff primarily for the benefit, education, and welfare of the inmates confined within the jail. Any funds that are not needed for the welfare of the inmates may be expended for the maintenance of county jail facilities. Maintenance of county jail facilities may include the salary and benefits of personnel used in the programs to benefit the inmates, including, but not limited to, education, drug and alcohol treatment, welfare, library, accounting, and other programs deemed appropriate by the sheriff. Inmate welfare funds shall not be

used to pay required county expenses of confining inmates in a local detention system, such as meals, clothing, housing, or medical services or expenses, except that inmate welfare funds may be used to augment those required county expenses as determined by the sheriff to be in the best interests of inmates. An itemized report of these expenditures shall be submitted annually to the Board of Supervisors.”

### **Recommended Budget**

This budget is recommended at \$348,222, which is an increase of \$11,244 (3.3%) compared to FY 2014-15. This fund is estimated to generate \$272,000 in revenue during FY 2015-16. Therefore, \$76,222 of fund balance is being used to offset a portion of the cost of this budget unit, as described below.

The General Fund does not provide any financing for this budget unit. This fund is financed by revenue generated from inmate use of public telephones and inmate purchases from the jail commissary.

### **Use of Fund Balance**

The Sheriff's Inmate Welfare Fund contained a Restricted Fund Balance in the amount of \$410,932 as of July 1, 2014. It is estimated the Restricted Fund Balance will equal \$390,311 at July 1, 2015. It is recommended that \$76,222 of the Restricted Fund Balance be cancelled for use in FY 2015-16.

# County Administrative Office Trial Court Funding (2-109)

James M. Arkens, County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: TRIAL COURT FUNDING		FUND: TRIAL COURT		0014 2-109	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
EXPENDITURES						
OTHER CHARGES	914,786	836,308	951,000	951,000	.0	
* GROSS BUDGET	914,786	836,308	951,000	951,000	.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	914,786	836,308	951,000	951,000	.0	
OTHER REVENUES						
USER PAY REVENUES	160,486	132,327	166,000	157,500	5.1-	
GOVERNMENTAL REVENUES	652,345	582,596	593,500	610,600	2.9	
TOTAL OTHER REVENUES	812,831	714,923	759,500	768,100	1.1	
* UNREIMBURSED COSTS	101,955	121,385	191,500	182,900	4.5-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The Trial Court Funding budget unit accounts for mandated Maintenance of Effort and Court Facilities Payments to the State. Shared costs for utilities and maintenance are also paid out of this budget unit. This budget unit accounts for the receipt of court-generated revenues, including those from criminal fines and traffic tickets, to partially offset these costs.

## Major Budget Changes

There are no major budget changes for FY 2015-16.

## Program Discussion

Seventeen years ago, the State Legislature passed landmark legislation titled the Lockyer-Isenberg Trial Court Funding Act of 1997, which shifted primary funding responsibility for the local Trial Courts from

the counties to the State. Prior to that time, the Superior and Municipal Courts were considered County Departments, Court employees were County employees, and the counties constructed and maintained all court facilities.

The transition that began in 1997 was completed in 2009. The former Municipal Courts have been consolidated into one Superior Court in each county, and its employees are now local court employees. The final step in the process was to resolve the lingering issue concerning which entity should have responsibility for the provision of court facilities. This issue was addressed with the passage of the Court Facilities Act of 2002, which provided for a transition of responsibility for trial court facilities from the counties to the State.

Sutter County negotiated with the State to transfer responsibility for funding the two courthouses. The agreement was approved by the Board of Supervisors in December 2008. Due to this transfer, the County is

# County Administrative Office Trial Court Funding (2-109)

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*James M. Arkens, County Administrative Officer*

now obligated to make an annual maintenance-of-effort payment (Court Facilities Payment) to the State equivalent to its recent historical expenditures for maintenance of the courthouses. The Court Facilities Payment has been fixed at \$117,887 annually. In return, the County has been permanently relieved of its responsibility to maintain, renovate, and replace the two transferred court facilities. However, County departments still partially occupy the Court buildings and therefore must pay for their share of utility and maintenance costs. For FY 2015-16, a budget of \$120,000 is once again recommended for these shared costs.

Financial records, dating back to the 1997 transition of court facilities from the County to the State, show FY 2010-11 as the first year an unreimbursed cost was budgeted for this budget unit during that period. This is primarily attributed to decreasing fee and fine revenue during recent fiscal years. This trend stabilized during FY 2011-12 and is projected to continue through FY 2015-16.

## **New Courthouse**

In April 2011, the State purchased from the County a 3.8 acre site on the southeast corner of Civic Center Boulevard and Veterans Memorial Circle as the location for the new Sutter County Courthouse. Construction of the courthouse began during the summer of 2013 with completion scheduled for FY 2015-16.

Trial Court Funding-related expenses for the current courthouses may change once the Superior Court moves into the new courthouse. However, the impact will vary depending upon the Superior Court's plan for its portion of the current courthouses. Staff will return to the Board of Supervisors with recommendations if any significant budgetary or operational impacts are experienced.

## **Recommended Budget**

This budget is recommended at \$951,000, which is the same as FY 2014-15. The General Fund provides 19.2% of the financing for this budget unit and is decreased by \$8,600 (4.5%) due to a projected revenue increase for FY 2015-16.

## **Use of Fund Balance**

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

# County Administrative Office Superior Court (2-112)

James M. Arkens, County Administrative Officer

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: SUPERIOR COURT	FUND: TRIAL COURT			0014 2-112	
	ACTUAL EXPENDITURE 2013-14	ACTUAL EXPENDITURE 4-30-15	ADOPTED BUDGET 2014-15	CAO RECOMMEND 2015-16	% CHANGE OVER 2014-15	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	510,226	376,082	511,020	516,120	1.0	
OTHER CHARGES	1,632	1,934	1,500	2,500	66.7	
* GROSS BUDGET	511,858	378,016	512,520	518,620	1.2	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	511,858	378,016	512,520	518,620	1.2	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	123,569	108,042	94,050	114,050	21.3	
GOVERNMENTAL REVENUES	2,183-	0	2,000	500	75.0-	
TOTAL OTHER REVENUES	121,386	108,042	96,050	114,550	19.3	
* UNREIMBURSED COSTS	390,472	269,974	416,470	404,070	3.0-	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

This budget unit contains certain court-related operational costs, such as jury witness fees and expenses related to indigent defense that are not statutorily considered the responsibility of the State of California. The budget is prepared by the County Administrative Office.

## Revenues

- \$20,000 Increase in County Completed Traffic School revenue based upon projections and prior year history

## Major Budget Changes

### Services & Supplies

- (\$20,000) Decrease in Investigations based upon projections and prior year history
- \$30,000 Increase in Professional and Specialized Services based upon projections and prior year history

## Program Discussion

The expenses in this budget unit are related to indigent defense provided outside of the Public Defender budget unit. The majority of these expenses are incurred in paying for conflict counsel attorneys. Conflict attorneys represent clients when the Public Defender may have a conflict of interest in representing co-defendants in a case.

## Recommended Budget

This budget is recommended at \$518,620, which is an increase of \$6,100 (1.2%) compared to FY 2014-15. The General Fund provides 77.9% of the funding for this

## County Administrative Office Superior Court (2-112)

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*James M. Arkens, County Administrative Officer*

budget unit and is reduced by \$12,400 (3.0%) for FY 2015-16.

### Use of Fund Balance

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

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Section G

Special Revenue  
Funds



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		250	250	100	100 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		250	250	100	100 *
USER PAY REVENUES						
42311 Development Impact Fees	281	1,381	250	250	100	100
TOTAL USER PAY REVENUES	* 281	1,381	250	250	100	100 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	43-	17				
TOTAL GENERAL REVENUES	* 43-	17				*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 238	1,398	250	250	100	100 *
UNREIMBURSED COSTS	** 238-	1,398-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		400	400	400	400 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		400	400	400	400 *
USER PAY REVENUES						
42311 Development Impact Fees		20,068	21,232			
TOTAL USER PAY REVENUES	*	20,068	21,232			*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		590	526	400	400	400
TOTAL GENERAL REVENUES	*	590	526	400	400	400 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	20,658	21,758	400	400	400 *
UNREIMBURSED COSTS	**	20,658-	21,758-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		200	200	200	200 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		200	200	200	200 *
USER PAY REVENUES						
42311 Development Impact Fees		9,652				
TOTAL USER PAY REVENUES	*	9,652				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	242	196	200	200	200	200
TOTAL GENERAL REVENUES	* 242	196	200	200	200	200 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 242	9,848	200	200	200	200 *
UNREIMBURSED COSTS	** 242-	9,848-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	651,884					
TOTAL OTHER CHARGES	* 651,884					*
TOTAL GROSS BUDGET	** 651,884					*
TOTAL NET BUDGET	** 651,884					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		67,553	67,553	4,000	4,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 651,884		67,553	67,553	4,000	4,000 *
USER PAY REVENUES						
42311 Development Impact Fees	18,631	49,770				
46578 Interfund Trans In-Special Rev	58,500		60,053	60,053		
TOTAL USER PAY REVENUES	* 77,131	49,770	60,053	60,053		*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	9,250	3,320	7,500	7,500	4,000	4,000
TOTAL GENERAL REVENUES	* 9,250	3,320	7,500	7,500	4,000	4,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 86,381	53,090	67,553	67,553	4,000	4,000 *
UNREIMBURSED COSTS	** 565,503	53,090-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	221,551		781,839	781,839	225,512	225,512
TOTAL OTHER CHARGES	* 221,551		781,839	781,839	225,512	225,512 *
TOTAL GROSS BUDGET	** 221,551		781,839	781,839	225,512	225,512 *
TOTAL NET BUDGET	** 221,551		781,839	781,839	225,512	225,512 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 221,551		781,839	781,839	225,512	225,512 *
USER PAY REVENUES						
42311 Development Impact Fees	18,549	47,110			10,000	10,000
TOTAL USER PAY REVENUES	* 18,549	47,110			10,000	10,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	18,281	12,598	18,000	18,000	15,000	15,000
TOTAL GENERAL REVENUES	* 18,281	12,598	18,000	18,000	15,000	15,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		763,839	763,839	200,512	200,512 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 36,830	59,708	781,839	781,839	225,512	225,512 *
UNREIMBURSED COSTS	** 184,721	59,708-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		14,500	14,500	14,000	14,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		14,500	14,500	14,000	14,000 *
USER PAY REVENUES						
42311 Development Impact Fees	22,745	56,917	500	500		
TOTAL USER PAY REVENUES	* 22,745	56,917	500	500		*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	15,078	11,133	14,000	14,000	14,000	14,000
44102 Interest	86					
TOTAL GENERAL REVENUES	* 15,164	11,133	14,000	14,000	14,000	14,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 37,909	68,050	14,500	14,500	14,000	14,000 *
UNREIMBURSED COSTS	** 37,909-	68,050-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,000	2,000	1,500	1,500 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		2,000	2,000	1,500	1,500 *
USER PAY REVENUES						
42311 Development Impact Fees	16,031	13,645				
TOTAL USER PAY REVENUES	* 16,031	13,645				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,778	1,428	2,000	2,000	1,500	1,500
TOTAL GENERAL REVENUES	* 1,778	1,428	2,000	2,000	1,500	1,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 17,809	15,073	2,000	2,000	1,500	1,500 *
UNREIMBURSED COSTS	** 17,809-	15,073-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		1,500	1,500	1,500	1,500 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		1,500	1,500	1,500	1,500 *
USER PAY REVENUES						
42311 Development Impact Fees		7,721	17,325			
TOTAL USER PAY REVENUES	*	7,721	17,325			*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		2,277	1,767	1,500	1,500	1,500
TOTAL GENERAL REVENUES	*	2,277	1,767	1,500	1,500	1,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	9,998	19,092	1,500	1,500	1,500 *
UNREIMBURSED COSTS	**	9,998-	19,092-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	45,000		43,000	43,000	43,000	43,000
TOTAL OTHER CHARGES	* 45,000		43,000	43,000	43,000	43,000 *
TOTAL GROSS BUDGET	** 45,000		43,000	43,000	43,000	43,000 *
TOTAL NET BUDGET	** 45,000		43,000	43,000	43,000	43,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 45,000		43,000	43,000	43,000	43,000 *
USER PAY REVENUES						
42311 Development Impact Fees	3,207	16,447	1,000	1,000	1,000	1,000
TOTAL USER PAY REVENUES	* 3,207	16,447	1,000	1,000	1,000	1,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,341	1,525	2,500	2,500	2,000	2,000
TOTAL GENERAL REVENUES	* 2,341	1,525	2,500	2,500	2,000	2,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		39,500	39,500	40,000	40,000 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 5,548	17,972	43,000	43,000	43,000	43,000 *
UNREIMBURSED COSTS	** 39,452	17,972-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,500	2,500	2,500	2,500 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		2,500	2,500	2,500	2,500 *
USER PAY REVENUES						
42311 Development Impact Fees		7,118				
TOTAL USER PAY REVENUES	*	7,118				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	3,114	2,332	2,500	2,500	2,500	2,500
TOTAL GENERAL REVENUES	* 3,114	2,332	2,500	2,500	2,500	2,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 3,114	9,450	2,500	2,500	2,500	2,500 *
UNREIMBURSED COSTS	** 3,114-	9,450-				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: DEVELOP IMPACT FEE FIRE CSA C DEPT 0-108  
 05-11-15 9:00 AM  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: OTHER GENERAL  
 FUND 0108

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		200	200	200	200 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		200	200	200	200 *
USER PAY REVENUES						
42311 Development Impact Fees		40	1,007			
TOTAL USER PAY REVENUES	*	40	1,007			*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		306	230	200	200	200
TOTAL GENERAL REVENUES	*	306	230	200	200	200 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	346	1,237	200	200	200 *
UNREIMBURSED COSTS	**	346-	1,237-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		100	100	100	100 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		100	100	100	100 *
USER PAY REVENUES						
42311 Development Impact Fees		12,145	46			
TOTAL USER PAY REVENUES	*	12,145	46			*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		177	193	100	100	100
TOTAL GENERAL REVENUES	*	177	193	100	100	100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	12,322	239	100	100	100 *
UNREIMBURSED COSTS	**	12,322-	239-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53626 Interfund Transfer Out - EDBG	24,879	20,730	35,000	35,000		35,000
TOTAL OTHER CHARGES	* 24,879	20,730	35,000	35,000		35,000 *
TOTAL GROSS BUDGET	** 24,879	20,730	35,000	35,000		35,000 *
TOTAL NET BUDGET	** 24,879	20,730	35,000	35,000		35,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 24,879	20,730	35,000	35,000		35,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	5	5				
44110 Program Income-Interest	2,260	1,085	5,000	5,000		5,000
TOTAL GENERAL REVENUES	* 2,265	1,090	5,000	5,000		5,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		30,000	30,000		30,000 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 2,265	1,090	35,000	35,000		35,000 *
UNREIMBURSED COSTS	** 22,614	19,640				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53201 Contribution to Other-State	64,509					
53569 Interfund Trans Out-Spec Rev	153,886	38,316	147,391	147,391	153,265	153,265
TOTAL OTHER CHARGES	* 218,395	38,316	147,391	147,391	153,265	153,265 *
TOTAL GROSS BUDGET	** 218,395	38,316	147,391	147,391	153,265	153,265 *
TOTAL NET BUDGET	** 218,395	38,316	147,391	147,391	153,265	153,265 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		6,700	6,700	2,500	2,500 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 218,395	38,316	154,091	154,091	155,765	155,765 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45306 Fed Grant	149,073	67,551	147,391	147,391	153,265	153,265
TOTAL GOVERNMENTAL REVENUES	* 149,073	67,551	147,391	147,391	153,265	153,265 *
GENERAL REVENUES						
44100 Interest Apportioned	3,286	1,873	6,700	6,700	2,500	2,500
TOTAL GENERAL REVENUES	* 3,286	1,873	6,700	6,700	2,500	2,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 152,359	69,424	154,091	154,091	155,765	155,765 *
UNREIMBURSED COSTS	** 66,036	31,108-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		500	500	500	500 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		500	500	500	500 *
USER PAY REVENUES						
42311 Development Impact Fees		33,437				
TOTAL USER PAY REVENUES	*	33,437				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	710	573	500	500	500	500
TOTAL GENERAL REVENUES	* 710	573	500	500	500	500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 710	34,010	500	500	500	500 *
UNREIMBURSED COSTS	** 710-	34,010-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,100	2,100	1,800	1,800 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		2,100	2,100	1,800	1,800 *
USER PAY REVENUES						
42405 Monument Survey Fee	1,690	1,470	1,800	1,800	1,500	1,500
TOTAL USER PAY REVENUES	* 1,690	1,470	1,800	1,800	1,500	1,500 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	300	233	300	300	300	300
TOTAL GENERAL REVENUES	* 300	233	300	300	300	300 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 1,990	1,703	2,100	2,100	1,800	1,800 *
UNREIMBURSED COSTS	** 1,990-	1,703-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	5,022		10,023	10,023	10,023	10,023
TOTAL OTHER CHARGES	* 5,022		10,023	10,023	10,023	10,023 *
TOTAL GROSS BUDGET	** 5,022		10,023	10,023	10,023	10,023 *
TOTAL NET BUDGET	** 5,022		10,023	10,023	10,023	10,023 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*					978 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 5,022		10,023	10,023	10,023	11,001 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45306 Fed Grant	47,211	22,569	10,023	10,023	10,821	10,821
TOTAL GOVERNMENTAL REVENUES	* 47,211	22,569	10,023	10,023	10,821	10,821 *
GENERAL REVENUES						
44100 Interest Apportioned	278	230			180	180
TOTAL GENERAL REVENUES	* 278	230			180	180 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 47,489	22,799	10,023	10,023	11,001	11,001 *
UNREIMBURSED COSTS	** 42,467-	22,799-			978-	*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	90,684			210,000		
TOTAL OTHER CHARGES	* 90,684			210,000		*
TOTAL GROSS BUDGET	** 90,684			210,000		*
TOTAL NET BUDGET	** 90,684			210,000		*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		5,000	5,000	5,000	5,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 90,684		5,000	215,000	5,000	5,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	12,086	9,308	5,000	5,000	5,000	5,000
TOTAL GENERAL REVENUES	* 12,086	9,308	5,000	5,000	5,000	5,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			210,000		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 12,086	9,308	5,000	215,000	5,000	5,000 *
UNREIMBURSED COSTS	** 78,598	9,308-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer		44,730	66,333	66,333	69,875	69,875
53661 Interfund Tran-Out - Probation	76,051	67,354	356,858	356,858	331,114	328,293
53662 Interfund Tran-Out - Sheriff				56,755		
53663 Interfund Tran-Out - Jail				62,263		
53664 Interfund Tran-Out - D.A.	28,048		27,850	27,850	27,545	27,545
TOTAL OTHER CHARGES	* 104,099	112,084	451,041	570,059	428,534	425,713 *
TOTAL GROSS BUDGET	** 104,099	112,084	451,041	570,059	428,534	425,713 *
TOTAL NET BUDGET	** 104,099	112,084	451,041	570,059	428,534	425,713 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		131,053	131,053	128,455	218,455 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 104,099	112,084	582,094	701,112	556,989	644,168 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	286,599	231,906	412,851	412,851	427,531	517,531
46598 Inter Tran-In COPS	155,387	123,709				
46619 Interfund In-Interest	769					
TOTAL USER PAY REVENUES	* 442,755	355,615	412,851	412,851	427,531	517,531 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,982	4,247	2,500	2,500	4,000	4,000
TOTAL GENERAL REVENUES	* 2,982	4,247	2,500	2,500	4,000	4,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		166,743	285,762	125,458	122,637 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 445,737	359,862	582,094	701,113	556,989	644,168 *
UNREIMBURSED COSTS	** 341,638-	247,778-		1-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	4,088	2,027	3,000	3,000		4,348
TOTAL OTHER CHARGES	* 4,088	2,027	3,000	3,000		4,348 *
TOTAL GROSS BUDGET	** 4,088	2,027	3,000	3,000		4,348 *
TOTAL NET BUDGET	** 4,088	2,027	3,000	3,000		4,348 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		100	100		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 4,088	2,027	3,100	3,100		4,348 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	4,534	2,546	3,000	3,000		3,400
44100 Interest Apportioned	105	79	100	100		150
TOTAL GENERAL REVENUES	* 4,639	2,625	3,100	3,100		3,550 *
TOTAL CANCELLATION OF OBLIGATED F/B	*					798 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 4,639	2,625	3,100	3,100		4,348 *
UNREIMBURSED COSTS	** 551-	598-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53661 Interfund Tran-Out - Probation	217,252	57,623	291,566	291,566	237,215	237,215
TOTAL OTHER CHARGES	* 217,252	57,623	291,566	291,566	237,215	237,215 *
TOTAL GROSS BUDGET	** 217,252	57,623	291,566	291,566	237,215	237,215 *
TOTAL NET BUDGET	** 217,252	57,623	291,566	291,566	237,215	237,215 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*				85,439	85,439 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 217,252	57,623	291,566	291,566	322,654	322,654 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	337,657	221,942	291,566	291,566	320,154	320,154
46619 Interfund In-Interest	147					
TOTAL USER PAY REVENUES	* 337,804	221,942	291,566	291,566	320,154	320,154 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,534	1,752			2,500	2,500
TOTAL GENERAL REVENUES	* 1,534	1,752			2,500	2,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 339,338	223,694	291,566	291,566	322,654	322,654 *
UNREIMBURSED COSTS	** 122,086-	166,071-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer	2,960	51,339	92,912	92,912	95,547	95,547
53661 Interfund Tran-Out - Probation	618,611	155,182	727,174	727,174	797,809	764,128
TOTAL OTHER CHARGES	* 621,571	206,521	820,086	820,086	893,356	859,675 *
TOTAL GROSS BUDGET	** 621,571	206,521	820,086	820,086	893,356	859,675 *
TOTAL NET BUDGET	** 621,571	206,521	820,086	820,086	893,356	859,675 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		16,414	16,414		135,648 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 621,571	206,521	836,500	836,500	893,356	995,323 *
USER PAY REVENUES						
46619 Interfund In-Interest	3					
TOTAL USER PAY REVENUES	* 3					*
GOVERNMENTAL REVENUES						
45111 St Grant		25,000				
45299 St SB678 Comm Corr Perf Fund	872,008	621,375	828,500	828,500	828,500	987,823
TOTAL GOVERNMENTAL REVENUES	* 872,008	646,375	828,500	828,500	828,500	987,823 *
GENERAL REVENUES						
44100 Interest Apportioned	5,746	5,817	8,000	8,000	7,500	7,500
TOTAL GENERAL REVENUES	* 5,746	5,817	8,000	8,000	7,500	7,500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				57,356	*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 877,757	652,192	836,500	836,500	893,356	995,323 *
UNREIMBURSED COSTS	** 256,186-	445,671-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*		515	515	105	105 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		515	515	105	105 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	366	24	500	500	100	100
44100 Interest Apportioned	5	5	15	15	5	5
TOTAL GENERAL REVENUES	* 371	29	515	515	105	105 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 371	29	515	515	105	105 *
UNREIMBURSED COSTS	** 371-	29-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	131,450		16,000	16,000	10,500	10,500
TOTAL OTHER CHARGES	* 131,450		16,000	16,000	10,500	10,500 *
TOTAL GROSS BUDGET	** 131,450		16,000	16,000	10,500	10,500 *
TOTAL NET BUDGET	** 131,450		16,000	16,000	10,500	10,500 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 131,450		16,000	16,000	10,500	10,500 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,201	296				
TOTAL GENERAL REVENUES	* 1,201	296				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		16,000	16,000		10,500 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 1,201	296	16,000	16,000		10,500 *
UNREIMBURSED COSTS	** 130,249	296-			10,500	*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		1,700	1,700	1,700	1,700 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		1,700	1,700	1,700	1,700 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,270	1,876	1,700	1,700	1,700	1,700
TOTAL GENERAL REVENUES	* 2,270	1,876	1,700	1,700	1,700	1,700 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 2,270	1,876	1,700	1,700	1,700	1,700 *
UNREIMBURSED COSTS	** 2,270-	1,876-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,000	2,000	2,000	2,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		2,000	2,000	2,000	2,000 *
USER PAY REVENUES						
42311 Development Impact Fees		2,575	1,125			
TOTAL USER PAY REVENUES	*	2,575	1,125			*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		3,241	2,426	2,000	2,000	2,000
TOTAL GENERAL REVENUES	*	3,241	2,426	2,000	2,000	2,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	5,816	3,551	2,000	2,000	2,000 *
UNREIMBURSED COSTS	**	5,816-	3,551-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	5,809	6,727	14,084	14,084	6,296	6,296
TOTAL OTHER CHARGES	* 5,809	6,727	14,084	14,084	6,296	6,296 *
TOTAL GROSS BUDGET	** 5,809	6,727	14,084	14,084	6,296	6,296 *
TOTAL NET BUDGET	** 5,809	6,727	14,084	14,084	6,296	6,296 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		27,016	27,016	33,666	33,666 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 5,809	6,727	41,100	41,100	39,962	39,962 *
USER PAY REVENUES						
46170 Civil Process Service	38,846	25,940	40,000	40,000	38,862	38,862
TOTAL USER PAY REVENUES	* 38,846	25,940	40,000	40,000	38,862	38,862 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,034	943	1,100	1,100	1,100	1,100
TOTAL GENERAL REVENUES	* 1,034	943	1,100	1,100	1,100	1,100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 39,880	26,883	41,100	41,100	39,962	39,962 *
UNREIMBURSED COSTS	** 34,071-	20,156-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	7,251		20,000	20,000	25,000	25,000
TOTAL OTHER CHARGES	* 7,251		20,000	20,000	25,000	25,000 *
TOTAL GROSS BUDGET	** 7,251		20,000	20,000	25,000	25,000 *
TOTAL NET BUDGET	** 7,251		20,000	20,000	25,000	25,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 7,251		20,000	20,000	25,000	25,000 *
USER PAY REVENUES						
46127 Candidate Filing Fee	7,328	6,585	20,000	20,000	25,000	25,000
TOTAL USER PAY REVENUES	* 7,328	6,585	20,000	20,000	25,000	25,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 7,328	6,585	20,000	20,000	25,000	25,000 *
UNREIMBURSED COSTS	** 77-	6,585-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	71,118		19,450	19,450		15,000
TOTAL OTHER CHARGES	* 71,118		19,450	19,450		15,000 *
TOTAL GROSS BUDGET	** 71,118		19,450	19,450		15,000 *
TOTAL NET BUDGET	** 71,118		19,450	19,450		15,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 71,118		19,450	19,450		15,000 *
USER PAY REVENUES						
46189 Sheriff Assessment Fees	17,772	11,796	19,000	19,000	16,080	14,750
TOTAL USER PAY REVENUES	* 17,772	11,796	19,000	19,000	16,080	14,750 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	330	49	450	450	450	250
TOTAL GENERAL REVENUES	* 330	49	450	450	450	250 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 18,102	11,845	19,450	19,450	16,530	15,000 *
UNREIMBURSED COSTS	** 53,016	11,845-			16,530-	*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	146,146	323,547	475,390	475,390	732,000	732,000
TOTAL OTHER CHARGES	* 146,146	323,547	475,390	475,390	732,000	732,000 *
TOTAL GROSS BUDGET	** 146,146	323,547	475,390	475,390	732,000	732,000 *
TOTAL NET BUDGET	** 146,146	323,547	475,390	475,390	732,000	732,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 146,146	323,547	475,390	475,390	732,000	732,000 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45178 St AB85 GC 17600.10	650,690	2,146,027	475,390	475,390	732,000	732,000
TOTAL GOVERNMENTAL REVENUES	* 650,690	2,146,027	475,390	475,390	732,000	732,000 *
GENERAL REVENUES						
44100 Interest Apportioned	94	6,641				
TOTAL GENERAL REVENUES	* 94	6,641				*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 650,784	2,152,668	475,390	475,390	732,000	732,000 *
UNREIMBURSED COSTS	** 504,638-	1,829,121-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	320,283	169,636	393,630	393,630	60,000	60,000
TOTAL OTHER CHARGES	* 320,283	169,636	393,630	393,630	60,000	60,000 *
TOTAL GROSS BUDGET	** 320,283	169,636	393,630	393,630	60,000	60,000 *
TOTAL NET BUDGET	** 320,283	169,636	393,630	393,630	60,000	60,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 320,283	169,636	393,630	393,630	60,000	60,000 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45208 St CMSP Welfare	482,275	19,688	393,630	393,630	60,000	60,000
TOTAL GOVERNMENTAL REVENUES	* 482,275	19,688	393,630	393,630	60,000	60,000 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 482,275	19,688	393,630	393,630	60,000	60,000 *
UNREIMBURSED COSTS	** 161,992-	149,948				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*				16,800	16,800 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**				16,800	16,800 *
USER PAY REVENUES						
47500 Other Revenue					16,800	16,800
TOTAL USER PAY REVENUES	*				16,800	16,800 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**				16,800	16,800 *
UNREIMBURSED COSTS	**					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	35,630		57,000	67,000	38,400	38,400
TOTAL OTHER CHARGES	* 35,630		57,000	67,000	38,400	38,400 *
TOTAL GROSS BUDGET	** 35,630		57,000	67,000	38,400	38,400 *
TOTAL NET BUDGET	** 35,630		57,000	67,000	38,400	38,400 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		35,000	35,000	41,600	41,600 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 35,630		92,000	102,000	80,000	80,000 *
USER PAY REVENUES						
46209 County Recorder Upgrade System	84,404	72,361	92,000	92,000	80,000	80,000
TOTAL USER PAY REVENUES	* 84,404	72,361	92,000	92,000	80,000	80,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,859	2,377				
TOTAL GENERAL REVENUES	* 2,859	2,377				*
TOTAL CANCELLATION OF OBLIGATED F/B	*			10,000		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 87,263	74,738	92,000	102,000	80,000	80,000 *
UNREIMBURSED COSTS	** 51,633-	74,738-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		15,000	15,000	15,000	15,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		15,000	15,000	15,000	15,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	17,540	16,296	15,000	15,000	15,000	15,000
TOTAL GENERAL REVENUES	* 17,540	16,296	15,000	15,000	15,000	15,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 17,540	16,296	15,000	15,000	15,000	15,000 *
UNREIMBURSED COSTS	** 17,540-	16,296-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev			213	213	213	213
TOTAL OTHER CHARGES	*		213	213	213	213 *
TOTAL GROSS BUDGET	**		213	213	213	213 *
TOTAL NET BUDGET	**		213	213	213	213 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		213	213	213	213 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	28	21	20	20	20	20
TOTAL GENERAL REVENUES	* 28	21	20	20	20	20 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		193	193	193	193 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 28	21	213	213	213	213 *
UNREIMBURSED COSTS	** 28-	21-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	12,000		47,000	47,000	57,800	57,800
TOTAL OTHER CHARGES	* 12,000		47,000	47,000	57,800	57,800 *
TOTAL GROSS BUDGET	** 12,000		47,000	47,000	57,800	57,800 *
TOTAL NET BUDGET	** 12,000		47,000	47,000	57,800	57,800 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 12,000		47,000	47,000	57,800	57,800 *
USER PAY REVENUES						
46211 Recorder Micrographics	17,662	14,898	20,000	20,000	17,000	17,000
TOTAL USER PAY REVENUES	* 17,662	14,898	20,000	20,000	17,000	17,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	458	368			310	310
TOTAL GENERAL REVENUES	* 458	368			310	310 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		27,000	27,000	40,490	40,490 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 18,120	15,266	47,000	47,000	57,800	57,800 *
UNREIMBURSED COSTS	** 6,120-	15,266-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer	89,363	83,397	89,087	89,087	89,201	89,201
TOTAL OTHER CHARGES	* 89,363	83,397	89,087	89,087	89,201	89,201 *
TOTAL GROSS BUDGET	** 89,363	83,397	89,087	89,087	89,201	89,201 *
TOTAL NET BUDGET	** 89,363	83,397	89,087	89,087	89,201	89,201 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 89,363	83,397	89,087	89,087	89,201	89,201 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	156,115	109,265	89,087	89,087	89,201	89,201
46619 Interfund In-Interest	1,143					
TOTAL USER PAY REVENUES	* 157,258	109,265	89,087	89,087	89,201	89,201 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,739	1,469				
TOTAL GENERAL REVENUES	* 1,739	1,469				*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 158,997	110,734	89,087	89,087	89,201	89,201 *
UNREIMBURSED COSTS	** 69,634-	27,337-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer	75,976	6,418	63,807	63,807	55,434	55,434
TOTAL OTHER CHARGES	* 75,976	6,418	63,807	63,807	55,434	55,434 *
TOTAL GROSS BUDGET	** 75,976	6,418	63,807	63,807	55,434	55,434 *
TOTAL NET BUDGET	** 75,976	6,418	63,807	63,807	55,434	55,434 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		37,193	37,193	45,566	45,566 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 75,976	6,418	101,000	101,000	101,000	101,000 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	100,000	100,000	100,000	100,000	100,000	100,000
46619 Interfund In-Interest	292					
TOTAL USER PAY REVENUES	* 100,292	100,000	100,000	100,000	100,000	100,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	665	659	1,000	1,000	1,000	1,000
TOTAL GENERAL REVENUES	* 665	659	1,000	1,000	1,000	1,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 100,957	100,659	101,000	101,000	101,000	101,000 *
UNREIMBURSED COSTS	** 24,981-	94,241-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53213 Contribution to Others			16,000	16,000	16,000	16,000
53619 Interfund Misc. Transfer	2,465,144	1,249,709	2,959,160	2,974,737	3,095,164	3,106,107
TOTAL OTHER CHARGES	* 2,465,144	1,249,709	2,975,160	2,990,737	3,111,164	3,122,107 *
TOTAL GROSS BUDGET	** 2,465,144	1,249,709	2,975,160	2,990,737	3,111,164	3,122,107 *
TOTAL NET BUDGET	** 2,465,144	1,249,709	2,975,160	2,990,737	3,111,164	3,122,107 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		564	564	96,333	85,390 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 2,465,144	1,249,709	2,975,724	2,991,301	3,207,497	3,207,497 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497
46619 Interfund In-Interest	864					
TOTAL USER PAY REVENUES	* 3,130,382	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	17,864	17,013	1,000	1,000	22,000	22,000
TOTAL GENERAL REVENUES	* 17,864	17,013	1,000	1,000	22,000	22,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			15,577		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 3,148,246	2,138,904	2,975,724	2,991,301	3,207,497	3,207,497 *
UNREIMBURSED COSTS	** 683,102-	889,195-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		24,000	24,000	360	360 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		24,000	24,000	360	360 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	17,977	177	16,129	16,129		
46619 Interfund In-Interest	6					
TOTAL USER PAY REVENUES	* 17,983	177	16,129	16,129		*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	253	264	225	225	360	360
TOTAL GENERAL REVENUES	* 253	264	225	225	360	360 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		7,646	7,646		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 18,236	441	24,000	24,000	360	360 *
UNREIMBURSED COSTS	** 18,236-	441-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	51,000		33,181	33,181	12,000	12,000
TOTAL OTHER CHARGES	* 51,000		33,181	33,181	12,000	12,000 *
TOTAL GROSS BUDGET	** 51,000		33,181	33,181	12,000	12,000 *
TOTAL NET BUDGET	** 51,000		33,181	33,181	12,000	12,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 51,000		33,181	33,181	12,000	12,000 *
USER PAY REVENUES						
46206 ORC 10% Rebate Program	12,898	13,010	12,000	12,000	12,000	12,000
TOTAL USER PAY REVENUES	* 12,898	13,010	12,000	12,000	12,000	12,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL GENERAL REVENUES	*					*
TOTAL CANCELLATION OF OBLIGATED F/B	*		21,181	21,181	12,000	*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 12,898	13,010	33,181	33,181	24,000	12,000 *
UNREIMBURSED COSTS	** 38,102	13,010-			12,000-	*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer	5,421,577	2,898,990	5,529,376	5,529,376	5,999,634	6,000,291
53637 Interfund Trans Out-Realigmnt	56,320					
TOTAL OTHER CHARGES	* 5,477,897	2,898,990	5,529,376	5,529,376	5,999,634	6,000,291 *
TOTAL GROSS BUDGET	** 5,477,897	2,898,990	5,529,376	5,529,376	5,999,634	6,000,291 *
TOTAL NET BUDGET	** 5,477,897	2,898,990	5,529,376	5,529,376	5,999,634	6,000,291 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 5,477,897	2,898,990	5,529,376	5,529,376	5,999,634	6,000,291 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	6,317,870	4,644,370	5,529,376	5,529,376	5,989,634	5,989,634
46619 Interfund In-Interest	1,237					
TOTAL USER PAY REVENUES	* 6,319,107	4,644,370	5,529,376	5,529,376	5,989,634	5,989,634 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	13,603	12,319			10,000	10,657
TOTAL GENERAL REVENUES	* 13,603	12,319			10,000	10,657 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 6,332,710	4,656,689	5,529,376	5,529,376	5,999,634	6,000,291 *
UNREIMBURSED COSTS	** 854,813-	1,757,699-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53201 Contribution to Other-State		2,584		2,584		
53569 Interfund Trans Out-Spec Rev	138,474	64,970	150,000	150,000	150,000	150,000
TOTAL OTHER CHARGES	* 138,474	67,554	150,000	152,584	150,000	150,000 *
TOTAL GROSS BUDGET	** 138,474	67,554	150,000	152,584	150,000	150,000 *
TOTAL NET BUDGET	** 138,474	67,554	150,000	152,584	150,000	150,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		3,600	3,600	1,400	1,400 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 138,474	67,554	153,600	156,184	151,400	151,400 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45221 St Tobacco Control	187,500	150,000	150,000	150,000	150,000	150,000
TOTAL GOVERNMENTAL REVENUES	* 187,500	150,000	150,000	150,000	150,000	150,000 *
GENERAL REVENUES						
44100 Interest Apportioned	1,535	1,065	3,600	3,600	1,400	1,400
TOTAL GENERAL REVENUES	* 1,535	1,065	3,600	3,600	1,400	1,400 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			2,584		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 189,035	151,065	153,600	156,184	151,400	151,400 *
UNREIMBURSED COSTS	** 50,561-	83,511-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53649 Interfund MVIL Transfer	3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000
53680 Interfund Transfer Out	1,011,789	286,888				
TOTAL OTHER CHARGES	* 4,869,602	2,993,457	2,720,268	2,720,268	2,817,548	3,100,000 *
TOTAL GROSS BUDGET	** 4,869,602	2,993,457	2,720,268	2,720,268	2,817,548	3,100,000 *
TOTAL NET BUDGET	** 4,869,602	2,993,457	2,720,268	2,720,268	2,817,548	3,100,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 4,869,602	2,993,457	2,720,268	2,720,268	2,817,548	3,100,000 *
USER PAY REVENUES						
46539 Interfund MVIL Transfer Health	3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000
TOTAL USER PAY REVENUES	* 3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000 *
GOVERNMENTAL REVENUES						
45252 St Contrib Fr H/W Hlth Subfd	1,011,789	286,888				
TOTAL GOVERNMENTAL REVENUES	* 1,011,789	286,888				*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 4,869,602	2,993,457	2,720,268	2,720,268	2,817,548	3,100,000 *
UNREIMBURSED COSTS	**					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev						213,150
53649 Interfund MVIL Transfer	858,481	2,449,918	2,916,570	2,916,570		3,037,090
53680 Interfund Transfer Out	2,939,357	1,722,410	2,550,990	2,550,990		3,049,363
TOTAL OTHER CHARGES	* 3,797,838	4,172,328	5,467,560	5,467,560		6,299,603 *
TOTAL GROSS BUDGET	** 3,797,838	4,172,328	5,467,560	5,467,560		6,299,603 *
TOTAL NET BUDGET	** 3,797,838	4,172,328	5,467,560	5,467,560		6,299,603 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 3,797,838	4,172,328	5,467,560	5,467,560		6,299,603 *
USER PAY REVENUES						
46548 Interfund MVIL Transfer Welfre	858,481	2,449,918	2,916,570	2,916,570		3,037,090
TOTAL USER PAY REVENUES	* 858,481	2,449,918	2,916,570	2,916,570		3,037,090 *
GOVERNMENTAL REVENUES						
45096 St Contr H/W Wlfr Sbfd-Stab	19,000	19,000				
45242 St Contrib Fr H/W Wlfr Sbfd	3,561,678	624,187	537,926	537,926		645,511
45243 St Contr H/W Wlfr Sbfd-Growth	179,816					
TOTAL GOVERNMENTAL REVENUES	* 3,760,494	643,187	537,926	537,926		645,511 *
GENERAL REVENUES						
44102 Interest	13,256					
TOTAL GENERAL REVENUES	* 13,256					*
TOTAL CANCELLATION OF OBLIGATED F/B	*		2,013,064	2,013,064		2,617,002 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 4,632,231	3,093,105	5,467,560	5,467,560		6,299,603 *
UNREIMBURSED COSTS	** 834,393-	1,079,223				*

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES							
52180 Professional/Specialized Srvs			13,881				
52193 Prof & Spec Services Admin		1,167		200	200		
TOTAL SERVICES AND SUPPLIES	*	1,167	13,881	200	200		*
TOTAL GROSS BUDGET	**	1,167	13,881	200	200		*
TOTAL NET BUDGET	**	1,167	13,881	200	200		*
TOTAL APPROPRIATION FOR CONTINGENCY	*						*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	1,167	13,881	200	200		*
TOTAL USER PAY REVENUES	*						*
GOVERNMENTAL REVENUES							
45111 St Grant		6,031					
TOTAL GOVERNMENTAL REVENUES	*	6,031					*
GENERAL REVENUES							
44100 Interest Apportioned		60-	2-	200	200		
TOTAL GENERAL REVENUES	*	60-	2-	200	200		*
TOTAL AVAILABLE FUND BALANCE 7/1	*						*
TOTAL AVAILABLE FINANCING	**	5,971	2-	200	200		*
UNREIMBURSED COSTS	**	4,804-	13,883				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52201 Hospital Expense	27,514	28,064	34,880	34,880	34,880	34,880
52211 Physician Expense	68,800	33,439	95,922	95,922	95,922	95,922
TOTAL SERVICES AND SUPPLIES	* 96,314	61,503	130,802	130,802	130,802	130,802 *
OTHER CHARGES						
53682 Interfd Trans Out-Admin Expens	11,545		13,100	13,100	13,100	13,100
53686 Interfund Unallocated Expense	17,663		25,000	25,000	25,000	25,000
TOTAL OTHER CHARGES	* 29,208		38,100	38,100	38,100	38,100 *
TOTAL GROSS BUDGET	** 125,522	61,503	168,902	168,902	168,902	168,902 *
TOTAL NET BUDGET	** 125,522	61,503	168,902	168,902	168,902	168,902 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 125,522	61,503	168,902	168,902	168,902	168,902 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
43106 Administrative Service Revenue	11,038		13,100	13,100	13,100	13,100
43107 Hospital Service Revenue	24,835		34,880	34,880	34,880	34,880
43108 Physician Revenue	59,211	930	80,922	80,922	80,922	80,922
43109 Unallocated Revenue	16,888		23,718	23,718	23,718	23,718
TOTAL GOVERNMENTAL REVENUES	* 111,972	930	152,620	152,620	152,620	152,620 *
GENERAL REVENUES						
43210 Other Court Fines	3,352-	93,386				
44100 Interest Apportioned	5,066	3,802				
TOTAL GENERAL REVENUES	* 1,714	97,188				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		16,282	16,282	16,282	16,282 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 113,686	98,118	168,902	168,902	168,902	168,902 *
UNREIMBURSED COSTS	** 11,836	36,615-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		1,000	1,000		1,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		1,000	1,000		1,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		1,866	1,480	1,000	1,000	1,000
44110 Program Income-Interest		1,083				
TOTAL GENERAL REVENUES	*	2,949	1,480	1,000	1,000	1,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	2,949	1,480	1,000	1,000	1,000 *
UNREIMBURSED COSTS	**	2,949-	1,480-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,000	2,000	2,000	2,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		2,000	2,000	2,000	2,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		2,264	1,687	2,000	2,000	2,000
TOTAL GENERAL REVENUES	*	2,264	1,687	2,000	2,000	2,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	2,264	1,687	2,000	2,000	2,000 *
UNREIMBURSED COSTS	**	2,264-	1,687-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	395,685	6,126	12,000	12,000	10,000	10,000
TOTAL OTHER CHARGES	* 395,685	6,126	12,000	12,000	10,000	10,000 *
TOTAL GROSS BUDGET	** 395,685	6,126	12,000	12,000	10,000	10,000 *
TOTAL NET BUDGET	** 395,685	6,126	12,000	12,000	10,000	10,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		5,000	5,000		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 395,685	6,126	17,000	17,000	10,000	10,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	12,759	7,528	12,000	12,000	10,000	10,000
44100 Interest Apportioned	125	1,128	5,000	5,000		
TOTAL GENERAL REVENUES	* 12,884	8,656	17,000	17,000	10,000	10,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 12,884	8,656	17,000	17,000	10,000	10,000 *
UNREIMBURSED COSTS	** 382,801	2,530-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	221,784		176,000	323,002	203,588	203,588
TOTAL OTHER CHARGES	* 221,784		176,000	323,002	203,588	203,588 *
TOTAL GROSS BUDGET	** 221,784		176,000	323,002	203,588	203,588 *
TOTAL NET BUDGET	** 221,784		176,000	323,002	203,588	203,588 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 221,784		176,000	323,002	203,588	203,588 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
43216 Co Parking Fund/GC 76000(C)	70	170				
TOTAL GOVERNMENTAL REVENUES	* 70	170				*
GENERAL REVENUES						
43210 Other Court Fines	157,851	129,603	170,000	170,000	160,000	160,000
44100 Interest Apportioned	7,382	5,251	6,000	6,000	6,500	6,500
TOTAL GENERAL REVENUES	* 165,233	134,854	176,000	176,000	166,500	166,500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			147,002	37,088	37,088 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 165,303	135,024	176,000	323,002	203,588	203,588 *
UNREIMBURSED COSTS	** 56,481	135,024-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	16,000					
TOTAL OTHER CHARGES	* 16,000					*
TOTAL GROSS BUDGET	** 16,000					*
TOTAL NET BUDGET	** 16,000					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		7,600	7,600	4,100	4,100 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 16,000		7,600	7,600	4,100	4,100 *
USER PAY REVENUES						
47522 DA Asset Forfeiture	13,703	2,029	7,500	7,500	4,000	4,000
TOTAL USER PAY REVENUES	* 13,703	2,029	7,500	7,500	4,000	4,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	140	97	100	100	100	100
TOTAL GENERAL REVENUES	* 140	97	100	100	100	100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 13,843	2,126	7,600	7,600	4,100	4,100 *
UNREIMBURSED COSTS	** 2,157	2,126-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		100	100	50	50 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		100	100	50	50 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		72	53	100	100	50
TOTAL GENERAL REVENUES	*	72	53	100	100	50 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	72	53	100	100	50 *
UNREIMBURSED COSTS	**	72-	53-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		200	200	100	100 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		200	200	100	100 *
USER PAY REVENUES						
42700 Admin Fees-from other Agencies	130	111	100	100	100	100
TOTAL USER PAY REVENUES	* 130	111	100	100	100	100 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	75	57	100	100		
TOTAL GENERAL REVENUES	* 75	57	100	100		*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 205	168	200	200	100	100 *
UNREIMBURSED COSTS	** 205-	168-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	90,741		101,835	101,835	101,835	101,835
TOTAL OTHER CHARGES	* 90,741		101,835	101,835	101,835	101,835 *
TOTAL GROSS BUDGET	** 90,741		101,835	101,835	101,835	101,835 *
TOTAL NET BUDGET	** 90,741		101,835	101,835	101,835	101,835 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		25,487	25,487		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 90,741		127,322	127,322	101,835	101,835 *
USER PAY REVENUES						
46210 Recording Fees Recorder	19,350	15,073	19,000	19,000	19,500	19,500
46537 Interfund Trans In-Realignment	80,755		89,922	89,922	67,335	67,335
46619 Interfund In-Interest	41					
TOTAL USER PAY REVENUES	* 100,146	15,073	108,922	108,922	86,835	86,835 *
GOVERNMENTAL REVENUES						
45104 St Child Abuse Trust	16,197	14,151	16,200	16,200	14,000	14,000
TOTAL GOVERNMENTAL REVENUES	* 16,197	14,151	16,200	16,200	14,000	14,000 *
GENERAL REVENUES						
44100 Interest Apportioned	2,332	1,686	2,200	2,200	1,000	1,000
TOTAL GENERAL REVENUES	* 2,332	1,686	2,200	2,200	1,000	1,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 118,675	30,910	127,322	127,322	101,835	101,835 *
UNREIMBURSED COSTS	** 27,934-	30,910-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53617 Interfund Trans Out-Pymt MH	171,886	110,320	292,320	292,320	185,000	185,000
TOTAL OTHER CHARGES	* 171,886	110,320	292,320	292,320	185,000	185,000 *
TOTAL GROSS BUDGET	** 171,886	110,320	292,320	292,320	185,000	185,000 *
TOTAL NET BUDGET	** 171,886	110,320	292,320	292,320	185,000	185,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		171,176	171,176	346,000	346,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 171,886	110,320	463,496	463,496	531,000	531,000 *
USER PAY REVENUES						
46507 Interfund Trans In-Foster Care	424,444	96,105	458,496	458,496	528,000	528,000
TOTAL USER PAY REVENUES	* 424,444	96,105	458,496	458,496	528,000	528,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	4,344	4,205	5,000	5,000	3,000	3,000
TOTAL GENERAL REVENUES	* 4,344	4,205	5,000	5,000	3,000	3,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 428,788	100,310	463,496	463,496	531,000	531,000 *
UNREIMBURSED COSTS	** 256,902-	10,010				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt		415,035	1,230,120	1,230,120		600,000
TOTAL OTHER CHARGES	*	415,035	1,230,120	1,230,120		600,000 *
TOTAL GROSS BUDGET	**	415,035	1,230,120	1,230,120		600,000 *
TOTAL NET BUDGET	**	415,035	1,230,120	1,230,120		600,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*					796,569 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	415,035	1,230,120	1,230,120		1,396,569 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	1,668,667	1,115,370	1,230,120	1,230,120		1,389,569
TOTAL USER PAY REVENUES	* 1,668,667	1,115,370	1,230,120	1,230,120		1,389,569 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	8,196	9,823				7,000
TOTAL GENERAL REVENUES	* 8,196	9,823				7,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 1,676,863	1,125,193	1,230,120	1,230,120		1,396,569 *
UNREIMBURSED COSTS	** 1,676,863-	710,158-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53200 Contribution to Other Agencies			3,118	3,118	3,192	3,192
TOTAL OTHER CHARGES	*		3,118	3,118	3,192	3,192 *
TOTAL GROSS BUDGET	**		3,118	3,118	3,192	3,192 *
TOTAL NET BUDGET	**		3,118	3,118	3,192	3,192 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		3,118	3,118	3,192	3,192 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	79	73	100	100	100	100
TOTAL GENERAL REVENUES	* 79	73	100	100	100	100 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		3,018	3,018	3,092	3,092 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 79	73	3,118	3,118	3,192	3,192 *
UNREIMBURSED COSTS	** 79-	73-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53201 Contribution to Other-State	5,749		4,000	4,000	4,000	4,000
TOTAL OTHER CHARGES	* 5,749		4,000	4,000	4,000	4,000 *
TOTAL GROSS BUDGET	** 5,749		4,000	4,000	4,000	4,000 *
TOTAL NET BUDGET	** 5,749		4,000	4,000	4,000	4,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 5,749		4,000	4,000	4,000	4,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	6,052	247	4,000	4,000	4,000	4,000
TOTAL GENERAL REVENUES	* 6,052	247	4,000	4,000	4,000	4,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 6,052	247	4,000	4,000	4,000	4,000 *
UNREIMBURSED COSTS	** 303-	247-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	5,942		15,000	16,500	70,000	70,000
TOTAL OTHER CHARGES	* 5,942		15,000	16,500	70,000	70,000 *
TOTAL GROSS BUDGET	** 5,942		15,000	16,500	70,000	70,000 *
TOTAL NET BUDGET	** 5,942		15,000	16,500	70,000	70,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,000	8,000		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 5,942		17,000	24,500	70,000	70,000 *
USER PAY REVENUES						
46201 Truncation Project Fees	17,662	14,898	17,000	17,000	15,000	15,000
TOTAL USER PAY REVENUES	* 17,662	14,898	17,000	17,000	15,000	15,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	562	478			500	500
TOTAL GENERAL REVENUES	* 562	478			500	500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			7,500	54,500	54,500 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 18,224	15,376	17,000	24,500	70,000	70,000 *
UNREIMBURSED COSTS	** 12,282-	15,376-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53200 Contribution to Other Agencies	2	5				
53217 Contrib Oth Agency Yuba City	24	61				
53569 Interfund Trans Out-Spec Rev	6,527,303	5,606,678	6,900,000	7,017,740	7,688,347	7,688,347
TOTAL OTHER CHARGES	* 6,527,329	5,606,744	6,900,000	7,017,740	7,688,347	7,688,347 *
TOTAL GROSS BUDGET	** 6,527,329	5,606,744	6,900,000	7,017,740	7,688,347	7,688,347 *
TOTAL NET BUDGET	** 6,527,329	5,606,744	6,900,000	7,017,740	7,688,347	7,688,347 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 6,527,329	5,606,744	6,900,000	7,017,740	7,688,347	7,688,347 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45155 St Contribution PSAF, Prop 172	7,114,236	5,016,928	6,900,000	7,017,740	7,100,000	7,100,000
TOTAL GOVERNMENTAL REVENUES	* 7,114,236	5,016,928	6,900,000	7,017,740	7,100,000	7,100,000 *
GENERAL REVENUES						
44100 Interest Apportioned	1,470	1,497				
TOTAL GENERAL REVENUES	* 1,470	1,497				*
TOTAL CANCELLATION OF OBLIGATED F/B	*				588,347	588,347 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 7,115,706	5,018,425	6,900,000	7,017,740	7,688,347	7,688,347 *
UNREIMBURSED COSTS	** 588,377-	588,319				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*		1,000	1,000		1,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		1,000	1,000		1,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		657	511	1,000	1,000	1,000
TOTAL GENERAL REVENUES	*	657	511	1,000	1,000	1,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	657	511	1,000	1,000	1,000 *
UNREIMBURSED COSTS	**	657-	511-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		100	100		350 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		100	100		350 *
USER PAY REVENUES						
47517 Contrib From Oth Agency Cities		10,000				250
TOTAL USER PAY REVENUES	*	10,000				250 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		21	73	100	100	27
TOTAL GENERAL REVENUES	*	21	73	100	100	27
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	10,021	73	100	100	27
UNREIMBURSED COSTS	**	10,021-	73-			27-

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	5,176		5,250	5,250	5,250	5,250
TOTAL OTHER CHARGES	* 5,176		5,250	5,250	5,250	5,250 *
TOTAL GROSS BUDGET	** 5,176		5,250	5,250	5,250	5,250 *
TOTAL NET BUDGET	** 5,176		5,250	5,250	5,250	5,250 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		2,700	2,700	3,250	3,250 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 5,176		7,950	7,950	8,500	8,500 *
USER PAY REVENUES						
46210 Recording Fees Recorder	6,629	6,389	7,000	7,000	8,000	8,000
TOTAL USER PAY REVENUES	* 6,629	6,389	7,000	7,000	8,000	8,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	466	350	950	950	500	500
TOTAL GENERAL REVENUES	* 466	350	950	950	500	500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 7,095	6,739	7,950	7,950	8,500	8,500 *
UNREIMBURSED COSTS	** 1,919-	6,739-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	31,212		52,000	52,000	22,600	22,600
TOTAL OTHER CHARGES	* 31,212		52,000	52,000	22,600	22,600 *
TOTAL GROSS BUDGET	** 31,212		52,000	52,000	22,600	22,600 *
TOTAL NET BUDGET	** 31,212		52,000	52,000	22,600	22,600 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 31,212		52,000	52,000	22,600	22,600 *
USER PAY REVENUES						
46208 Vital Records Improve Project	12,354	10,748	11,000	11,000	11,000	11,000
TOTAL USER PAY REVENUES	* 12,354	10,748	11,000	11,000	11,000	11,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	948	609				
TOTAL GENERAL REVENUES	* 948	609				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		41,000	41,000	11,600	11,600 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 13,302	11,357	52,000	52,000	22,600	22,600 *
UNREIMBURSED COSTS	** 17,910	11,357-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52113 Gen Admin-Maint, Repair, Supp	3,106	2,282	10,000	10,000		10,000
52114 Act Del-Maint, Repair, Supp			10,000	10,000		10,000
52257 General Administration	23,442	17,265	30,000	30,000		30,000
52258 Activity Delivery			20,000	20,000		20,000
TOTAL SERVICES AND SUPPLIES	* 26,548	19,547	70,000	70,000		70,000 *
OTHER CHARGES						
53200 Contribution to Other Agencies	150,000					
TOTAL OTHER CHARGES	* 150,000					*
TOTAL GROSS BUDGET	** 176,548	19,547	70,000	70,000		70,000 *
TOTAL NET BUDGET	** 176,548	19,547	70,000	70,000		70,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 176,548	19,547	70,000	70,000		70,000 *
USER PAY REVENUES						
46524 Interfund Transfer In - EDBG	45,864	20,730	40,000	40,000		40,000
TOTAL USER PAY REVENUES	* 45,864	20,730	40,000	40,000		40,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	8,631	5,778	10,000	10,000		10,000
44110 Program Income-Interest	19,432	10,409	20,000	20,000		20,000
TOTAL GENERAL REVENUES	* 28,063	16,187	30,000	30,000		30,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 73,927	36,917	70,000	70,000		70,000 *
UNREIMBURSED COSTS	** 102,621	17,370-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	25,000					
TOTAL OTHER CHARGES	* 25,000					*
TOTAL GROSS BUDGET	** 25,000					*
TOTAL NET BUDGET	** 25,000					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		8,000	8,000	4,400	4,400 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 25,000		8,000	8,000	4,400	4,400 *
USER PAY REVENUES						
47522 DA Asset Forfeiture	14,054	2,081	7,500	7,500	4,000	4,000
TOTAL USER PAY REVENUES	* 14,054	2,081	7,500	7,500	4,000	4,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	430	287	500	500	400	400
TOTAL GENERAL REVENUES	* 430	287	500	500	400	400 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 14,484	2,368	8,000	8,000	4,400	4,400 *
UNREIMBURSED COSTS	** 10,516	2,368-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	1,141	795	1,344	1,344	1,200	1,200
TOTAL OTHER CHARGES	* 1,141	795	1,344	1,344	1,200	1,200 *
TOTAL GROSS BUDGET	** 1,141	795	1,344	1,344	1,200	1,200 *
TOTAL NET BUDGET	** 1,141	795	1,344	1,344	1,200	1,200 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1,141	795	1,344	1,344	1,200	1,200 *
USER PAY REVENUES						
42400 Burial Permit Fees	1,138	982	1,336	1,336	1,200	1,200
TOTAL USER PAY REVENUES	* 1,138	982	1,336	1,336	1,200	1,200 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	3	2	8	8		
TOTAL GENERAL REVENUES	* 3	2	8	8		*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 1,141	984	1,344	1,344	1,200	1,200 *
UNREIMBURSED COSTS	**	189-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	10,637		13,450	13,450	17,954	17,954
TOTAL OTHER CHARGES	* 10,637		13,450	13,450	17,954	17,954 *
TOTAL GROSS BUDGET	** 10,637		13,450	13,450	17,954	17,954 *
TOTAL NET BUDGET	** 10,637		13,450	13,450	17,954	17,954 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				700	700 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 10,637		13,450	13,450	18,654	18,654 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	353	361	250	250	350	350
44100 Interest Apportioned	425	252	900	900	350	350
TOTAL GENERAL REVENUES	* 778	613	1,150	1,150	700	700 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		12,300	12,300	17,954	17,954 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 778	613	13,450	13,450	18,654	18,654 *
UNREIMBURSED COSTS	** 9,859	613-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	15,488		50,350	50,350	15,488	15,488
TOTAL OTHER CHARGES	* 15,488		50,350	50,350	15,488	15,488 *
TOTAL GROSS BUDGET	** 15,488		50,350	50,350	15,488	15,488 *
TOTAL NET BUDGET	** 15,488		50,350	50,350	15,488	15,488 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 15,488		50,350	50,350	15,488	15,488 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	28,312	23,402	11,860	11,860	14,760	14,760
44100 Interest Apportioned	2,572	1,983	512	512	728	728
TOTAL GENERAL REVENUES	* 30,884	25,385	12,372	12,372	15,488	15,488 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		37,978	37,978		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 30,884	25,385	50,350	50,350	15,488	15,488 *
UNREIMBURSED COSTS	** 15,396-	25,385-				*



## Section H

# Non-Appropriation Budget Units

The following budget units have no appropriations anticipated for the coming year. A Schedule 9 appears on the following pages for each of the budget units, but a budget narrative is not included.



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53626 Interfund Transfer Out - EDBG	20,985		5,000	5,000		
TOTAL OTHER CHARGES	* 20,985		5,000	5,000		*
TOTAL GROSS BUDGET	** 20,985		5,000	5,000		*
TOTAL NET BUDGET	** 20,985		5,000	5,000		*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 20,985		5,000	5,000		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	7					
44110 Program Income-Interest	174		5,000	5,000		
TOTAL GENERAL REVENUES	* 181		5,000	5,000		*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 181		5,000	5,000		*
UNREIMBURSED COSTS	** 20,804					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53201 Contribution to Other-State	10,742					
TOTAL OTHER CHARGES	*	10,742				*
TOTAL GROSS BUDGET	**	10,742				*
TOTAL NET BUDGET	**	10,742				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		120	120		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	10,742	120	120		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	91	2	120	120		
TOTAL GENERAL REVENUES	*	91	2	120	120	*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	91	2	120	120	*
UNREIMBURSED COSTS	**	10,651	2-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer		67				
53637 Interfund Trans Out-Realigmnt		45-				
53661 Interfund Tran-Out - Probation	188,757					
53662 Interfund Tran-Out - Sheriff		1,158		1,157		
53663 Interfund Tran-Out - Jail		577		577		
53664 Interfund Tran-Out - D.A.		361	358	358		
TOTAL OTHER CHARGES	* 188,757	2,118	358	2,092		*
TOTAL GROSS BUDGET	** 188,757	2,118	358	2,092		*
TOTAL NET BUDGET	** 188,757	2,118	358	2,092		*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 188,757	2,118	358	2,092		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,421	74				
TOTAL GENERAL REVENUES	* 1,421	74				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		358	2,091		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 1,421	74	358	2,091		*
UNREIMBURSED COSTS	** 187,336	2,044		1		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer		565				
TOTAL OTHER CHARGES	*	565				*
TOTAL GROSS BUDGET	**	565				*
TOTAL NET BUDGET	**	565				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	565				*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		4				
TOTAL GENERAL REVENUES	*	4				*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	4				*
UNREIMBURSED COSTS	**	561				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev		571				
TOTAL OTHER CHARGES	*	571				*
TOTAL GROSS BUDGET	**	571				*
TOTAL NET BUDGET	**	571				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	571				*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		4				
TOTAL GENERAL REVENUES	*	4				*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	4				*
UNREIMBURSED COSTS	**	567				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**					*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines			29-			
44100 Interest Apportioned			1			
TOTAL GENERAL REVENUES	*		28-			*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**		28-			*
UNREIMBURSED COSTS	**		28			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev		2,128				
TOTAL OTHER CHARGES	*	2,128				*
TOTAL GROSS BUDGET	**	2,128				*
TOTAL NET BUDGET	**	2,128				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	2,128				*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**					*
UNREIMBURSED COSTS	**	2,128				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53653 Interfund Water Agency		1,000				
TOTAL OTHER CHARGES	*	1,000				*
TOTAL GROSS BUDGET	**	1,000				*
TOTAL NET BUDGET	**	1,000				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	1,000				*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**					*
UNREIMBURSED COSTS	**	1,000				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer		2,195				
TOTAL OTHER CHARGES	*	2,195				*
TOTAL GROSS BUDGET	**	2,195				*
TOTAL NET BUDGET	**	2,195				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	2,195				*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		10				
TOTAL GENERAL REVENUES	*	10				*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	10				*
UNREIMBURSED COSTS	**	2,185				*

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Section I

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## Sutter County Budget Units *Alphabetical Order*

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## Sutter County Budget Units *Numerical Order*

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## Sutter County Budget Units *Numerical Order*

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Schedules  
and Detail of Budget Unit  
Financing Uses



Agriculture,  
Cultural  
& Educational

Section A



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,350,258	1,085,780	1,365,452	1,365,452	1,395,562	1,379,476
51013 Special Pay	1,205	965	2,400	2,400	2,400	2,400
51014 Other Pay	8,360	28,282	10,000	10,000	10,000	10,000
51020 Extra Help	7,540	6,684	12,500	12,500	12,500	12,500
51030 Overtime	1,667		2,000	2,000	2,000	2,000
51100 Payroll Tax-Social Security	98,244	73,472	101,206	101,206	82,192	81,373
51101 Payroll Taxes-Medicare		6,738			19,402	19,183
51110 Co Contribution Retirement	268,005	225,519	284,341	284,341	309,928	306,363
51120 Co Contribution-Group Insuranc	287,273	237,039	289,480	289,480	267,089	276,252
51121 Contribution Deferred Comp		500	653	653	655	1,310
51150 Interfund Workers Compensation	18,860	28,859	28,859	28,859	27,292	27,457
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,041,412	1,693,838	2,096,891	2,096,891	2,129,020	2,118,314 *
<b>SERVICES AND SUPPLIES</b>						
52040 Agriculture	5,721	2,358	4,500	4,500	4,500	4,500
52050 Clothing & Personal	1,958	984	3,500	3,500	3,500	3,500
52051 Security Equipment	346					
52060 Communications	17,077	4,523	10,200	10,200	6,000	6,000
52120 Maintenance Equipment	995	1,207	2,630	3,085	2,400	2,400
52135 Software License & Maintenance	4,486	3,300	4,500	4,500	4,500	4,500
52136 Computer Hardware	1,215	1,840		1,840	2,000	
52150 Memberships	4,630	5,130	5,280	5,280	5,200	5,200
52170 Office Expenses	7,511	3,044	7,200	7,200	7,200	7,200
52173 Subscription-Publication	851	856	1,500	1,500	1,000	1,000
52180 Professional/Specialized Srvs	62,251	43,726	60,000	60,000	61,000	61,000
52200 Rents & Leases Equipment	1,660	750	750	750	750	750
52220 Small Tools	424	269	500	500	500	500
52225 Office Equipment	2,849	1,698	2,500	2,500	2,500	2,500
52230 Special Departmental Expense	2,988	4,072	3,170	4,520	5,230	5,230
52232 Employment Training	190	320	2,000	2,000	2,000	2,000
52250 Transportation & Travel	6,460	7,087	7,000	7,000	7,000	7,000
TOTAL SERVICES AND SUPPLIES	* 121,612	81,164	115,230	118,875	115,280	113,280 *
<b>OTHER CHARGES</b>						
53569 Interfund Trans Out-Spec Rev	65,000	6,500	66,553	66,553	17,750	17,750
53601 Interfund Ins ISF Premium	5,406	13,226	7,706	13,226	15,205	14,925
53613 Interfund Fleet Admin	13,775	2,884	6,217	6,217	10,985	10,985
53615 Interfund Fuel & Oil	33,561	15,227	35,497	35,497	34,148	34,148
53616 Interfund Vehicle Maintenance	22,906	8,539	32,979	32,979	31,372	31,372
53620 Interfd Information Technology	50,250	22,631	51,801	51,801	69,436	66,097
53623 Interfund Fingerprints	75	25	75	75	50	50
53636 Interfund IT Equipment Replmnt	4,689	2,387				
53685 Interfund Office Expense	7	13				
53689 Interfund Physical/Drug	186		35	35	302	302
TOTAL OTHER CHARGES	* 195,855	71,432	200,863	206,383	179,248	175,629 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset	106,607					
54300 Vehicle Replacement 631	2				25,500	25,500

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL CAPITAL ASSETS	* 106,607				25,500	25,500 *
TOTAL GROSS BUDGET	** 2,465,486	1,846,434	2,412,984	2,422,149	2,449,048	2,432,723 *
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services		267			705	705
55202 Intrafund Postage	2,394	2,061	3,389	3,389	2,831	2,831
55203 Intrafund Printing	804	457	1,000	1,000	1,000	1,000
55204 Intrafund Copier Rental	3,138	1,797	3,020	3,020	2,167	2,167
55205 Intrafund Gen Insurance/Bonds	1,148	1,425	1,513	1,513	2,782	1,856
55208 Intrafund Drug Testing	123	41	200	200	125	125
55211 Intrafund Fingerprints	147		130	130	148	148
55218 Intra Cert Unif Prog Agncy-Ag		235			235	235
55229 Intrafund Plant Acquisition	223,236					
55235 Intrafund Administration Svcs					8,805	
55240 Intrafund Overhead (A-87) Cost		102,284	135,057	135,057	353,616	353,616
TOTAL INTRAFUND TRANSFERS	* 230,990	108,567	144,309	144,309	372,414	362,683 *
TOTAL NET BUDGET	** 2,696,476	1,955,001	2,557,293	2,566,458	2,821,462	2,795,406 *
USER PAY REVENUES						
42060 Transportation Permit Oversize		100	200	200	200	200
46107 15% Device Reg 4 CCR 4075	464	462	450	450	450	450
46136 Bait Sales Ag Commissioner	2,877	2,803	2,600	2,600	4,000	4,000
46138 PCO/PCA/Pilot	4,335	4,095	4,300	4,300	4,300	4,300
46139 Bee Registration	160	140	100	100	100	100
46140 Bee Inspection	2,550		1,000	1,000	1,000	1,000
46141 Field Inspection	122,574	107,737	100,000	100,000	100,000	100,000
46142 Phytosanitary	84,562	60,024	80,000	80,000	80,000	80,000
46143 Standardization Inspection	1,244	5,277	500	500	500	500
46144 Rodent Control	2,254	4,639	7,000	7,000	7,700	7,700
46146 Farm Labor Contractor Fees	750	725	600	600	600	600
46150 Photocopy Charges	5	26	20	20	20	20
46164 Structural Exams PC	435	315	400	400		
46171 Seed Samples	4,049	770	2,000	2,000	2,000	2,000
46225 Device Registration Fees	89,715	89,445	90,000	90,000	90,000	90,000
46320 Other Chgs Current Services	3,448	1,482	1,930	3,735	2,200	2,200
46322 Testing Fees Weights/Measures			200	200	200	200
46329 Information Requests			200	200		
46582 Interfund Misc. Transfer	6,658					
46607 Inter Special Dept Expense Rev	120	159				
47500 Other Revenue	25		200	200	200	200
47540 Refund	154		100	100	100	100
TOTAL USER PAY REVENUES	* 326,379	278,199	291,800	293,605	293,570	293,570 *
GOVERNMENTAL REVENUES						
43112 Civil Penalty	11,650	13,750	8,000	8,000	8,000	8,000
43213 Weights/Measures Civil Penalty		400	2,000	2,000	2,000	2,000
45137 St Pesticide Use RP Data Entry	6,160	4,620	6,160	6,160	6,160	6,160
45146 St Seed Inspection	4,688	4,023	4,500	4,500	4,500	4,500



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
45147 St Device Repairmen	1,227	1,015	1,000	1,000	1,000	1,000
45148 St Weighmaster Inspection	480	1,920	1,000	1,000	2,400	2,400
45149 St CCIA Seed Certificate	3,171	3,340	3,000	3,000	3,000	3,000
45151 St Nursery Inspection	2,527	49	2,000	2,000	2,000	2,000
45152 St Organic Food Act	3,954	3,993	5,000	5,000	5,000	5,000
45153 St Standardization Inspections	12,077	9,375	10,000	10,000	10,000	10,000
45154 St Light Brown Apple Moth	2,967	2,491	3,000	3,000	3,000	3,000
45202 St Pest Exclusion	3,086	2,906	3,000	3,000		
45237 St Glassy-Winged Sharpshooter	32,107	20,222	21,900	21,900	21,900	21,900
45246 St Petroleum Inspection	1,950	225	1,950	1,950	1,950	1,950
45262 St Unclaimed Gas Tax	743,225	348,176	766,053	766,053	690,000	690,000
45263 St Pesticide Mill Tax	381,844	352,213	320,000	320,000	320,000	320,000
45265 St Med Fruit Fly	22,139	24,673	26,487	26,487	26,487	26,487
45285 St Nematode	1,395	821	1,300	1,300	1,300	1,300
45566 Certified Producers	1,811	1,235	2,000	2,000	2,000	2,000
TOTAL GOVERNMENTAL REVENUES	* 1,236,458	795,447	1,188,350	1,188,350	1,110,697	1,110,697 *
OTHER FINANCING SOURCES						
48300 Sale of Excess Property		164				1,000
48400 Sale of Fixed Assets-Vehicles		3,276				5,000
TOTAL OTHER FINANCING SOURCES	* 3,440					6,000 *
TOTAL REVENUES	** 1,566,277	1,073,646	1,480,150	1,481,955	1,404,267	1,410,267 *
UNREIMBURSED COSTS	** 1,130,199	881,355	1,077,143	1,084,503	1,417,195	1,385,139 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
AGCO Ag Comm-Sealer Wgts & Measure	7906- 9629	1.00	1.00	1.00	1.00	1.00
ASAS Asst Agric Comm/Sealer	6779- 8305	1.00	1.00	1.00	1.00	1.00
DEAG Dep Agric Comm	5852- 7165	1.00	1.00	1.00	1.00	1.00
ASWM Asst Dir Wgths & Meas	5852- 7165	1.00	1.00	1.00	1.00	1.00
SASB Supvg Ag Standards Biologist	5058- 6190	1.00	1.00	1.00	1.00	1.00
AGS3 Ag-Std Biologist III	4334- 5360	10.00	10.00	10.00	10.00	10.00
OR						
AGS2 Ag-Std Biologist II	3889- 4814					
OR						
AGS1 Ag-Std Biologist I	3481- 4334					
AGF2 Ag Field Asst II	2765- 3443	2.00	2.00	2.00	2.00	2.00
OR						
AGF1 Ag Field Asst I	2343- 2917					
SECY Secretary	2843- 3541	2.00	2.00	2.00	2.00	2.00
ACL3 Account Clerk III	2843- 3541	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 20.00	20.00	20.00	20.00	20.00	20.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53643 Interfd Wt Truck Maint-Sutter	2,873	895	2,500	2,500	3,750	3,750
53645 Interfund Wt Truck Maint-Yuba	2,623	363-	1,500	1,500	2,250	2,250
53646 Interfd Wt Truck Maint-Nevada	250	1,258	1,000	1,000	1,500	1,500
TOTAL OTHER CHARGES	* 5,746	1,790	5,000	5,000	7,500	7,500 *
CAPITAL ASSETS						
54300 Capital Asset						
54300 WEIGHT TRUCK REPLACEMENT		1				160,000
TOTAL CAPITAL ASSETS		*				160,000 *
TOTAL GROSS BUDGET	** 5,746	1,790	5,000	5,000	7,500	167,500 *
TOTAL NET BUDGET	** 5,746	1,790	5,000	5,000	7,500	167,500 *
TOTAL APPROPRIATION FOR CONTINGENCY						*
TOTAL INCREASE IN OBLIGATED F/B			9,500	9,500	29,500	*
TOTAL INCREASES IN RESERVES						*
TOTAL BUDGET	** 5,746	1,790	14,500	14,500	37,000	167,500 *
USER PAY REVENUES						
46588 Interfnd Maint Wt Truck-Sutter	2,500	2,500	2,500	2,500	3,750	3,750
46594 Interfd Replce Wt Truck-Sutter	4,000	4,000	4,000	4,000	14,000	14,000
47528 Maintenance Revenue-Yuba	1,500	1,500	1,500	1,500	2,250	2,250
47529 Maintenance Revenue-Nevada	1,000	1,000	1,000	1,000	1,500	1,500
47530 Replacement Revenue-Yuba	2,400	2,400	2,400	2,400	8,400	8,400
47531 Replacement Revenue-Nevada	1,600	1,600	1,600	1,600	5,600	5,600
TOTAL USER PAY REVENUES	* 13,000	13,000	13,000	13,000	35,500	35,500 *
TOTAL GOVERNMENTAL REVENUES						*
GENERAL REVENUES						
44100 Interest Apportioned	1,076	840	1,500	1,500	1,500	500
TOTAL GENERAL REVENUES	* 1,076	840	1,500	1,500	1,500	500 *
TOTAL CANCELLATION OF OBLIGATED F/B						131,500 *
TOTAL GENERAL REVENUES						*
TOTAL AVAILABLE FUND BALANCE 7/1						*
TOTAL AVAILABLE FINANCING	** 14,076	13,840	14,500	14,500	37,000	167,500 *
UNREIMBURSED COSTS	** 8,330-	12,050-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	88,065	70,519	88,065	88,065	89,836	89,836
51014 Other Pay		993				
51100 Payroll Tax-Social Security	6,366	4,716	6,354	6,354	5,164	5,164
51101 Payroll Taxes-Medicare		424			1,207	1,207
51110 Co Contribution Retirement	17,464	14,661	18,309	18,309	19,917	19,917
51120 Co Contribution-Group Insuranc	24,189	19,825	24,002	24,002	22,307	22,307
51150 Interfund Workers Compensation	282	321	321	321	365	367
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 136,366	111,459	137,051	137,051	138,796	138,798 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,476	1,183	2,200	2,200	2,200	2,200
52120 Maintenance Equipment	107		150	150	150	150
52125 Other Dept Fuel & Oil	58	26	125	125	125	125
52135 Software License & Maintenance	1,290	1,290	1,450	1,450	1,450	1,450
52169 Outside Printing	186	495	2,500	2,500	1,000	1,000
52170 Office Expenses	7,724	6,633	9,500	9,500	9,500	9,500
52173 Subscription-Publication	212	212	315	315	315	315
52180 Professional/Specialized Srvs			165	165	165	165
52250 Transportation & Travel	878	864	900	900		
52260 Utilities	8,963	7,444	10,000	10,000	10,000	10,000
TOTAL SERVICES AND SUPPLIES	* 20,894	18,147	27,305	27,305	24,905	24,905 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	481	701	701	1,204	1,498	1,471
53613 Interfund Fleet Admin	2,817	601	1,244	1,244	2,289	2,289
53615 Interfund Fuel & Oil	6,929	2,778	8,217	8,217	7,377	7,377
53616 Interfund Vehicle Maintenance	4,583	2,131	7,116	7,116	6,769	6,769
53620 Interfd Information Technology	1,373	496	1,187	1,187	1,584	1,631
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 16,183	6,707	18,500	19,003	19,517	19,537 *
TOTAL GROSS BUDGET	** 173,443	136,313	182,856	183,359	183,218	183,240 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		1,747			5,737	5,737
55204 Intrafund Copier Rental	4,245	4,184	4,652	4,652	1,974	1,974
55205 Intrafund Gen Insurance/Bonds	145	190	194	194	463	378
55230 Intrafund A-87 Building Maint.	20,820	19,706	19,395	19,395	17,109	17,109
55241 Intrafund Rents/Leases	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL INTRAFUND TRANSFERS	* 30,210	30,827	29,241	29,241	30,283	30,198 *
TOTAL NET BUDGET	** 203,653	167,140	212,097	212,600	213,501	213,438 *
<b>USER PAY REVENUES</b>						
47540 Refund	148					
TOTAL USER PAY REVENUES	* 148					*
<b>GOVERNMENTAL REVENUES</b>						
45550 Yuba Farm Advisor	67,484	39,184	78,476	78,476	78,995	78,995

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: BI-COUNTY FARM ADVISOR      DEPT 6-301  
COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-10-15 3:32 PM  
(1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: EDUCATION  
SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY: AGRICULTURAL EDUCATION      FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GOVERNMENTAL REVENUES	*	67,484	39,184	78,476	78,476	78,995	78,995 *
TOTAL REVENUES	**	67,632	39,184	78,476	78,476	78,995	78,995 *
UNREIMBURSED COSTS	**	136,021	127,956	133,621	134,124	134,506	134,443 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
EXS1 Executive Secretary I		3170- 3957 1.00	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III		2698- 3354 1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	2.00	2.00	2.00	2.00	2.00	2.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	621,051	482,630	615,132	615,132	601,602	625,460
51013 Special Pay	1,205	964	1,200	1,200	1,223	1,223
51014 Other Pay	3,688	12,446	4,200	4,200	5,200	5,200
51020 Extra Help	49,233	35,584	10,000	10,000	53,245	29,885
51030 Overtime		671				
51100 Payroll Tax-Social Security	49,467	35,729	46,901	46,901	41,575	39,164
51101 Payroll Taxes-Medicare		3,158			8,224	9,089
51110 Co Contribution Retirement	127,920	104,938	132,322	132,322	134,806	138,525
51120 Co Contribution-Group Insuranc	156,268	125,279	155,351	155,351	150,183	152,185
51121 Contribution Deferred Comp					655	655
51150 Interfund Workers Compensation	12,474	26,292	26,292	26,292	23,774	19,421
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,021,306	827,691	991,398	991,398	1,020,487	1,020,807 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	38,229	39,585	28,800	28,800	60,000	55,000
52120 Maintenance Equipment	10,659	8,434	6,800	6,800	8,877	8,877
52135 Software License & Maintenance	5,903	12,177	5,590	5,590	14,637	14,637
52136 Computer Hardware	16,324		1,000	1,000	2,000	1,000
52150 Memberships	11,869	4,391	13,120	13,120	3,099	3,099
52170 Office Expenses	48,674	22,812	12,513	12,513	26,283	26,426
52172 Postage		30	25	25	25	25
52199 Prof & Spec Conflict Attorneys		1,090				
52230 Special Departmental Expense	42,689	38,895	41,687	41,687	43,169	41,372
52232 Employment Training					600	600
52250 Transportation & Travel	1,130	362			600	600
52299 Collection Development	42,728	35,418	43,000	43,000	42,000	42,000
TOTAL SERVICES AND SUPPLIES	* 218,205	163,194	152,535	152,535	201,290	193,636 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	2,136	4,411	2,278	3,910	4,352	4,272
53613 Interfund Fleet Admin	563	120	248	248	457	457
53615 Interfund Fuel & Oil	131	102	472	472	302	302
53616 Interfund Vehicle Maintenance	456	236	1,035	1,035	985	985
53620 Interfd Information Technology	8,431	3,536	8,087	8,087	11,975	11,859
53623 Interfund Fingerprints	25	50	50	50	50	50
53636 Interfund IT Equipment Replmnt	408	208				
53689 Interfund Physical/Drug	62	62	310	310	62	62
TOTAL OTHER CHARGES	* 12,212	8,725	12,480	14,112	18,183	17,987 *
TOTAL GROSS BUDGET	** 1,251,723	999,610	1,156,413	1,158,045	1,239,960	1,232,430 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		526			1,986	1,986
55202 Intrafund Postage	1,272	1,278	2,213	2,213	1,435	1,435
55204 Intrafund Copier Rental	3,249	2,213	4,147	4,147	1,830	1,830
55205 Intrafund Gen Insurance/Bonds	2,984	3,551	3,612	3,612	6,092	5,357
55211 Intrafund Fingerprints	49		250	250	148	148
TOTAL INTRAFUND TRANSFERS	* 7,554	7,568	10,222	10,222	11,491	10,756 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL NET BUDGET	** 1,259,277	1,007,178	1,166,635	1,168,267	1,251,451	1,243,186 *
USER PAY REVENUES						
46241 Children & Families	2,266		2,500	2,500		
46305 Library Fees & Fines	48,229	37,986	52,000	52,000	50,000	50,000
46320 Other Chgs Current Services	6,676	3,269	6,200	6,200	6,500	6,500
46578 Interfund Trans In-Special Rev	45,000		43,000	43,000	43,000	43,000
47503 Contribution Frm Non Gov Agenc	8,447	8,453	11,000	11,000	3,000	3,000
47510 Donations	24,210	20,653	5,000	5,000	6,000	6,000
47540 Refund	22,133	90,938	5,000	5,000	7,500	37,500
TOTAL USER PAY REVENUES	* 156,961	161,299	124,700	124,700	116,000	146,000 *
GOVERNMENTAL REVENUES						
45105 St Matching Funds for Literacy	28,669	31,536	28,000	28,000	30,000	30,000
45172 St CA Dept Ed-ABE 231	200,334	129,688	109,675	109,675	134,518	134,518
45256 St CA Dept Ed Civics Education	55,385	53,281	68,458	68,458	72,185	72,185
TOTAL GOVERNMENTAL REVENUES	* 284,388	214,505	206,133	206,133	236,703	236,703 *
GENERAL REVENUES						
44100 Interest Apportioned	256	189	300	300		150
TOTAL GENERAL REVENUES	* 256	189	300	300		150 *
TOTAL REVENUES	** 441,605	375,993	331,133	331,133	352,703	382,853 *
UNREIMBURSED COSTS	** 817,672	631,185	835,502	837,134	898,748	860,333 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DILS Dir of Library Services 6447- 7906	1.00	1.00	1.00	1.00	1.00	1.00
LISC Library Services Coordinator 3889- 4814	3.00	3.00	3.00	3.00	2.00	2.00
LISC Library Services Coordinator 3889- 4814 (LIMITED TERM)	1.00	1.00	1.00	1.00	1.00	1.00
SULT Supervising Library Technicia 3770- 4689 (FREEZE)	2.00	1.00	1.00	1.00	1.00	1.00
LITE Library Technician 3170- 3957	4.00	2.60	3.60	2.60	3.10	3.10
LIA2 Library Assistant II 2553- 3170	3.00	3.00	3.00	3.00	3.00	3.00
OR						
LIA1 Library Assistant I 2282- 2843					1.00	1.00
LIA2 Library Assistant II 2553- 3170 (LIMITED TERM)	2.00	2.00	2.00	2.00	1.00	1.00
OR						
LIA1 Library Assistant I 2282- 2843 (LIMITED TERM)						
TOTAL BUDGET UNIT POSITIONS	** 16.00	13.60	14.60	13.60	13.10	13.10 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	102,305	81,768	102,308	102,308	103,748	97,788
51014 Other Pay	3,656	3,682	3,882	3,882	2,812	36,000
51020 Extra Help	2,722	1,837	4,911	4,911	5,169	5,169
51100 Payroll Tax-Social Security	8,206	6,023	8,236	8,236	6,643	8,527
51101 Payroll Taxes-Medicare		565			1,479	1,995
51110 Co Contribution Retirement	20,288	17,000	21,270	21,270	23,001	21,681
51120 Co Contribution-Group Insuranc	16,906	11,761	14,771	14,771	13,228	22,131
51121 Contribution Deferred Comp						655
51150 Interfund Workers Compensation	366	3,474	3,474	3,474	4,681	4,709
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 154,449	126,110	158,852	158,852	160,761	198,655 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	565	440	600	600	615	615
52130 Maintenance Structure/Imprvmnt	66		213	213	213	213
52150 Memberships	620	700	820	820	805	805
52170 Office Expenses	676	1,078	1,000	1,000	1,000	1,000
52173 Subscription-Publication	229	228	250	250	250	250
52220 Small Tools			75	75	75	75
52230 Special Departmental Expense	4,069	1,887	3,900	3,900	4,000	4,000
52250 Transportation & Travel	60	188	800	800	750	750
TOTAL SERVICES AND SUPPLIES	* 6,285	4,521	7,658	7,658	7,708	7,708 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	481	1,112	648	1,112	1,222	1,199
53620 Interfd Information Technology	812	369	738	738	1,048	1,079
53623 Interfund Fingerprints		25				
53689 Interfund Physical/Drug		62	35	35		
TOTAL OTHER CHARGES	* 1,293	1,568	1,421	1,885	2,270	2,278 *
TOTAL GROSS BUDGET	** 162,027	132,199	167,931	168,395	170,739	208,641 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		12			117	117
55202 Intrafund Postage	994	891	1,062	1,062	1,146	1,146
55204 Intrafund Copier Rental	1,259	682	1,073	1,073	935	935
55205 Intrafund Gen Insurance/Bonds	646	695	708	708	1,284	1,117
55211 Intrafund Fingerprints		49	40	40		
TOTAL INTRAFUND TRANSFERS	* 2,899	2,329	2,883	2,883	3,482	3,315 *
TOTAL NET BUDGET	** 164,926	134,528	170,814	171,278	174,221	211,956 *
<b>USER PAY REVENUES</b>						
46578 Interfund Trans In-Special Rev			213	213	213	213
47514 County Museum Reimbursement	16,254		22,864	22,864	14,338	16,521
TOTAL USER PAY REVENUES	* 16,254		23,077	23,077	14,551	16,734 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 16,254		23,077	23,077	14,551	16,734 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: COMMUNITY MEMORIAL MUSEUM (CONTINUED)  
 FUNCTION: RECREATION & CULTURAL SERVICES  
 ACTIVITY: CULTURAL SERVICES  
 DEPT 7-201 05-11-15 3:24 PM  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
UNREIMBURSED COSTS	** 148,672	134,528	147,737	148,201	159,670	195,222 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
MUDR Museum Dir-Curator	4988- 6163 .80	.80	.80	.80	.80	.80
ASMU Asst Museum Curator	2917- 3636 .80	.80	.80	.80	.80	.80
TOTAL BUDGET UNIT POSITIONS	** 1.60	1.60	1.60	1.60	1.60	1.60 *



FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES							
53200 Contribution to Other Agencies		13,500	22,656				
TOTAL OTHER CHARGES	*	13,500	22,656				*
TOTAL GROSS BUDGET	**	13,500	22,656				*
INTRAFUND TRANSFERS							
55205 Intrafund Gen Insurance/Bonds		173	36				
TOTAL INTRAFUND TRANSFERS	*	173	36				*
TOTAL NET BUDGET	**	13,673	22,692				*
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**						*
UNREIMBURSED COSTS	**	13,673	22,692				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: VETERANS SERVICE OFFICER  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: VETERANS SERVICES  
 DEPT 5-601  
 05-09-15 3:57 PM  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53200 Contribution to Other Agencies	47,748	73,176	91,522	91,522	91,522	91,522
TOTAL OTHER CHARGES	* 47,748	73,176	91,522	91,522	91,522	91,522 *
TOTAL GROSS BUDGET	** 47,748	73,176	91,522	91,522	91,522	91,522 *
TOTAL NET BUDGET	** 47,748	73,176	91,522	91,522	91,522	91,522 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	** 47,748	73,176	91,522	91,522	91,522	91,522 *

Development  
Services

Section B



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	495,310	318,325	511,467	511,467	747,468	672,260
51014 Other Pay	8,004	8,219	5,868	5,868	5,904	5,904
51020 Extra Help	34,892	63,681			11,102	2,500
51030 Overtime	3,244	2,082				
51100 Payroll Tax-Social Security	38,675	25,050	41,808	41,808	44,347	38,997
51101 Payroll Taxes-Medicare		2,349			10,689	9,437
51110 Co Contribution Retirement	98,217	66,182	119,856	119,856	163,724	147,179
51120 Co Contribution-Group Insuranc	89,214	58,755	120,890	120,890	156,417	124,863
51121 Contribution Deferred Comp	178	123	1,303	1,303	2,620	1,310
51130 Co Contrib Unemploymnt Insrnc	1,350	10,350	9,000	9,000		
51150 Interfund Workers Compensation	8,102	2,005	2,005	2,005	13,909	13,994
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 777,186	557,121	812,197	812,197	1,156,180	1,016,444 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal		15				
52060 Communications	4,702	2,552	5,310	5,310	5,300	5,300
52090 Household Expense		19				
52135 Software License & Maintenance	227					
52136 Computer Hardware		1,219				
52150 Memberships	85	135	100	100	280	100
52170 Office Expenses	4,785	5,852	6,000	6,000	7,000	6,000
52173 Subscription-Publication	184	168	600	600	600	600
52180 Professional/Specialized Srvs		1,275	5,000	5,000	25,000	5,000
52210 Rents/Leases Structures/Ground		1,150			1,380	1,380
52225 Office Equipment	2,445	357			500	500
52230 Special Departmental Expense	1,379		1,380	1,380		
52232 Employment Training	959	329	2,000	2,000	2,000	2,000
52250 Transportation & Travel	2,549	4,034	5,000	5,000	5,000	5,000
TOTAL SERVICES AND SUPPLIES	* 17,315	17,105	25,390	25,390	47,060	25,880 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	7,467	20,086	11,703	20,085	26,527	26,038
53613 Interfund Fleet Admin	1,127	361	498	498	1,375	1,375
53615 Interfund Fuel & Oil	591	684	1,166	1,166	1,495	1,495
53616 Interfund Vehicle Maintenance	1,183	324	4,602	4,602	7,825	7,825
53620 Interfd Information Technology	40,106	18,165	24,710	24,710	48,108	45,972
53623 Interfund Fingerprints		50	25	25	25	25
53636 Interfund IT Equipment Replmnt	3,466	1,142				
53685 Interfund Office Expense	7	26				
53689 Interfund Physical/Drug		124	70	70	62	62
TOTAL OTHER CHARGES	* 53,947	40,962	42,774	51,156	85,417	82,792 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset	18,484					
TOTAL CAPITAL ASSETS	* 18,484					*
TOTAL GROSS BUDGET	** 866,932	615,188	880,361	888,743	1,288,657	1,125,116 *
<b>INTRAFUND TRANSFERS</b>						

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55201 Intrafund Copy Services		223			848	848
55202 Intrafund Postage	4,820	3,779	3,334	3,334	4,186	4,186
55203 Intrafund Printing	702	578	900	900	500	500
55204 Intrafund Copier Rental	1,793	1,011	1,452	1,452	880	880
55205 Intrafund Gen Insurance/Bonds	226	236	247	247	983	875
55211 Intrafund Fingerprints		98	40	40	74	74
55235 Intrafund Administration Svcs	77,914-		385,412-	385,412-	640,368-	619,752-
55240 Intrafund Overhead (A-87) Cost	137,910	13,672	17,936	17,936	124,587	124,587
TOTAL INTRAFUND TRANSFERS	* 67,537	19,597	361,503-	361,503-	508,310-	487,802-*
TOTAL NET BUDGET	** 934,469	634,785	518,858	527,240	780,347	637,314 *
USER PAY REVENUES						
42700 Admin Fees-from other Agencies	11,392					
46114 Admin/Clerical Cost Fee			15,000	15,000		
46147 Engineer Dev/Spec Project Fees		4,608				
46150 Photocopy Charges	428	75	100	100	100	100
46575 Interfund Admin-Misc Depts	25,012		90,000	90,000	41,321	
46583 Interfund DS Admin Services						39,755
46584 Interfund DS Admin-Road	142,712		298,035	298,035	185,004	455,322
47515 Contrib from othr Agency Sut C	22,263		36,172	36,172	42,069	48,744
47521 Insurance Reimbursement	8,047					
TOTAL USER PAY REVENUES	* 209,854	4,683	439,307	439,307	268,494	543,921 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 209,854	4,683	439,307	439,307	268,494	543,921 *
UNREIMBURSED COSTS	** 724,615	630,102	79,551	87,933	511,853	93,393 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DIDS Dir of Development Services 9629-11654	1.00	1.00	1.00	1.00	1.00	1.00
DDDS Dep Dir Dev Svcs-Admin/Financ 7165- 8736	1.00		1.00			
AFDS Admin & Finance Mgr - Dev Svc 7165- 8736		1.00		1.00	1.00	1.00
ACC2 Accountant II 4107- 5073	1.00	1.00	1.00	1.00	2.00	1.00
ACC1 Accountant I 3677- 4570	1.00	1.00	1.00	1.00	1.00	1.00
ACT1 Accounting Technician I 3170- 3957	1.00	1.00	1.00	1.00	1.00	1.00
XXXX Development Services Tech II						1.00
XXXX Development Services Tech I						1.00
SPT Senior Permit Technician 3443- 4285					1.00	1.00
PETE Permit Technician 3261- 4060					2.00	2.00
EXS2 Executive Secretary II 3541- 4385	1.00	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III 2698- 3354	2.00	2.00	2.00	2.00	2.00	
OFA2 Office Assistant II 2410- 3001	1.00	1.00	1.00	1.00		
TOTAL BUDGET UNIT POSITIONS	** 9.00	9.00	9.00	9.00	12.00	11.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51020 Extra Help	3,293					
51100 Payroll Tax-Social Security	252					
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 3,545					*
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals	4,974					
52060 Communications	391					
52121 Maintenance Equipment Contract	305	32				
52124 Fuel & Oil	77,429					
52130 Maintenance Structure/Imprvmnt	25					
52170 Office Expenses	51					
52172 Postage		42			150	150
52180 Professional/Specialized Srvs	232				318,770	318,770
52230 Special Departmental Expense	9,249	7,507			7,507	
52242 Special Dept Exp-Safety/Enviro	350					
52260 Utilities	10,668					
TOTAL SERVICES AND SUPPLIES	* 103,674	7,581			326,427	318,920 *
<b>OTHER CHARGES</b>						
53101 Bank/Merchant Fees	5,000	924				
53200 Contribution to Other Agencies		81,301				27,800
53340 Retire Long-Term Debt	15,450		16,107	16,107		
53400 Interest Expense	3,631		1,272	1,272		
53602 Interfund Gen Insurance & Bond	3,915					
53610 Interfund Postage	687	1				
53614 Interfund Misc Non-Road	2,640					
53620 Interfd Information Technology	217					
53628 Interfund Admin - Misc Depts	31,052	1,055				
53641 Interfund DS Admin Services	2,141		5,038	5,038	180	241
53654 Interfund Plant Acquisition	700					
53670 Interfund Overhead (A-87) Cost	43,592	7,757-	10,643-	10,643-	21,718	21,718
53687 Inter Special Dept Expense	120					
53692 Inter Maintenance & Improvemnt	6,980					
53697 Interfund Engineering					59,723	59,723
TOTAL OTHER CHARGES	* 116,125	75,524	11,774	11,774	81,621	109,482 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset						
TOTAL CAPITAL ASSETS	*					*
TOTAL GROSS BUDGET	** 223,344	83,105	11,774	11,774	408,048	428,402 *
TOTAL NET BUDGET	** 223,344	83,105	11,774	11,774	408,048	428,402 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		109,655	109,655		7,346 *
TOTAL INCREASES IN RESERVES	*					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL BUDGET	** 223,344	83,105	121,429	121,429	408,048	435,748 *
USER PAY REVENUES						
44210 Rent Land and Buildings	111,356	1,433				
44231 Airport Fuel	70,974	15,623				
46218 Reimburse Co Non-Interfd Acct		7,507	17,379	17,379	44,837	44,837
46336 Facility Fee	100					
46582 Interfund Misc. Transfer			104,050	104,050		30,211
46607 Inter Special Dept Expense Rev	342	33				
46609 Interfund Rents/Leases	4,960					
47540 Refund		10				
TOTAL USER PAY REVENUES	* 187,732	24,606	121,429	121,429	44,837	75,048 *
GOVERNMENTAL REVENUES						
43203 Finance Charge/Late Fee	126					
45115 St Aid for Aviation	10,000	10,000				10,000
45116 St CAAP Grant Improvmt Project	7,370					
45374 Fed FAA Grant Impact Project	54,783				333,000	333,000
TOTAL GOVERNMENTAL REVENUES	* 72,279	10,000			333,000	343,000 *
GENERAL REVENUES						
41120 Property Tax Current Unsecured	18,969	17,229				17,500
44100 Interest Apportioned	1,116	431				200
TOTAL GENERAL REVENUES	* 20,085	17,660				17,700 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 280,096	52,266	121,429	121,429	377,837	435,748 *
UNREIMBURSED COSTS	** 56,752-	30,839			30,211	*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	515,461	413,678	471,734	471,734	709,308	525,765
51014 Other Pay		2,731	1,404	1,404		
51020 Extra Help	53,695	34,332	50,100	50,100	51,290	51,290
51030 Overtime	5,034	959	15,000	15,000	10,206	5,000
51100 Payroll Tax-Social Security	42,346	30,622	39,935	39,935	46,440	34,751
51101 Payroll Taxes-Medicare		2,799			10,861	8,132
51110 Co Contribution Retirement	102,219	86,003	99,707	99,707	159,517	116,522
51120 Co Contribution-Group Insuranc	68,352	54,841	57,097	57,097	82,780	60,334
51121 Contribution Deferred Comp					1,310	
51130 Co Contrib Unemploymnt Insrcnc	23,400					
51150 Interfund Workers Compensation	25,367	16,340	16,340	16,340	18,639	18,752
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 835,874	642,305	751,317	751,317	1,090,351	820,546 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	32		1,000	1,000	350	350
52060 Communications	4,157	3,816	4,020	4,020	4,020	4,020
52120 Maintenance Equipment			125	125		
52121 Maintenance Equipment Contract	4,410	3,270	8,100	8,100	4,740	4,740
52135 Software License & Maintenance	3,295	340	3,600	3,600		
52136 Computer Hardware			2,000	2,000		
52150 Memberships	1,314	583	1,335	1,335	365	365
52170 Office Expenses	828	368				
52172 Postage		31				
52173 Subscription-Publication	201	244	570	570	240	240
52180 Professional/Specialized Srvs			1,000	1,000		
52210 Rents/Leases Structures/Ground		425	591	591	591	591
52225 Office Equipment			1,000	1,000	1,000	1,000
52228 Map Supplies & Photocopying	354		600	600	200	200
52232 Employment Training		594	750	750	1,950	1,950
52250 Transportation & Travel		38	1,000	1,000	630	630
52260 Utilities	19					
TOTAL SERVICES AND SUPPLIES	* 14,610	9,709	25,691	25,691	14,086	14,086 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,421	2,079	1,211	2,079	7,766	7,623
53608 Interfund Vehicle Rental	83					
53613 Interfund Fleet Admin	563		248	248		
53614 Interfund Misc Non-Road					49,934	14,639
53615 Interfund Fuel & Oil	307		477	477		
53616 Interfund Vehicle Maintenance	480		3,624	3,624		
53620 Interfd Information Technology	15,074	6,866	19,736	19,736	28,440	27,304
53623 Interfund Fingerprints			25	25	25	25
53636 Interfund IT Equipment Replmnt	1,019	830				
53688 Interfund Rents/Leases	567					
53689 Interfund Physical/Drug	37		70	70	62	62
TOTAL OTHER CHARGES	* 19,551	9,775	25,391	26,259	86,227	49,653 *
TOTAL GROSS BUDGET	** 870,035	661,789	802,399	803,267	1,190,664	884,285 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services		70			259	259
55202 Intrafund Postage	430	111	439	439	265	265
55203 Intrafund Printing	58		400	400	100	100
55204 Intrafund Copier Rental	1,356	654	1,047	1,047	787	787
55205 Intrafund Gen Insurance/Bonds	3,022	2,511	2,552	2,552	377	332
55211 Intrafund Fingerprints			130	130	74	74
55229 Intrafund Plant Acquisition	131,278-					
55235 Intrafund Administration Svcs	13,996-		105,678-	105,678-	50,458	43,710
55245 Intrafund Engineering					466,936-	151,026-
TOTAL INTRAFUND TRANSFERS	* 140,408-	3,346	101,110-	101,110-	414,616-	105,499-*
TOTAL NET BUDGET	** 729,627	665,135	701,289	702,157	776,048	778,786 *
USER PAY REVENUES						
46147 Engineer Dev/Spec Project Fees		231			5,000	5,000
46150 Photocopy Charges	24		100	100		
46152 Plan & Engineering Fees	8,455	2,226	24,000	24,000		
46153 Surveyor Parcel Map Fees		4,143-	200	200		
46155 Surveyor Lot Line Adjstmnt Fee	1,600	800	800	800	800	800
46583 Interfund DS Admin Services	21,675		529,783	529,783		
46584 Interfund DS Admin-Road	516,365					
46620 Interfund Engineering					744,948	744,948
47515 Contrib from othr Agency Sut C					23,515	
47540 Refund	108	64				
TOTAL USER PAY REVENUES	* 548,227	822-	554,883	554,883	774,263	750,748 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 548,227	822-	554,883	554,883	774,263	750,748 *
UNREIMBURSED COSTS	** 181,400	665,957	146,406	147,274	1,785	28,038 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
ADDS Asst Dir Dev Svcs-Public Work	9172-11105 .20	.20	.20	.20		
SECE Senior Civil Engineer	7606- 9261 1.00	1.00	1.00	1.00	2.00	1.00
ASCI Associate Civil Engineer	6888- 8400 1.00	1.00	1.00	1.00	1.00	1.00
ASCI Associate Civil Engineer	6888- 8400 1.00	1.00	1.00	1.00		
OR						
ENAR Engineer-Architect	6888- 8400				1.00	1.00
ASCI Associate Civil Engineer	6888- 8400 1.00	1.00	1.00	1.00	2.00	1.00
OR						
PWE2 Public Works Engineer II	5644- 6888					
OR						
PWE1 Public Works Engineer I	5073- 6207					
PWE2 Public Works Engineer II	5644- 6888 1.00	1.00	1.00	1.00	1.00	1.00
OR						
PWE1 Public Works Engineer I	5073- 6207					
TOTAL BUDGET UNIT POSITIONS	** 5.20	5.20	5.20	5.20	7.00	5.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52171 Copy/Printing Costs		648			16,000	16,000
52172 Postage		178			4,000	4,000
52180 Professional/Specialized Srvs	203,636	342,323	691,350	1,305,457	2,177,915	2,177,915
52228 Map Supplies & Photocopying			10,000	10,000		
52232 Employment Training	200					
52250 Transportation & Travel	36				736	736
TOTAL SERVICES AND SUPPLIES	* 203,872	343,149	701,350	1,315,457	2,198,651	2,198,651 *
OTHER CHARGES						
53614 Interfund Misc Non-Road						1,076
TOTAL OTHER CHARGES	*					1,076 *
TOTAL GROSS BUDGET	** 203,872	343,149	701,350	1,315,457	2,198,651	2,199,727 *
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	17,679		80,489	80,489	15,217	22,397
55245 Intrafund Engineering		12,434			76,431	76,431
TOTAL INTRAFUND TRANSFERS	* 17,679	12,434	80,489	80,489	91,648	98,828 *
TOTAL NET BUDGET	** 221,551	355,583	781,839	1,395,946	2,290,299	2,298,555 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	221,551		781,839	781,839	217,256	225,512
TOTAL USER PAY REVENUES	* 221,551		781,839	781,839	217,256	225,512 *
GOVERNMENTAL REVENUES						
45111 St Grant					2,073,043	2,073,043
TOTAL GOVERNMENTAL REVENUES	*				2,073,043	2,073,043 *
TOTAL REVENUES	** 221,551		781,839	781,839	2,290,299	2,298,555 *
UNREIMBURSED COSTS	**	355,583		614,107		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	434,070	314,770	471,704	471,704	445,959	445,959
51013 Special Pay	2,317	1,883	2,400	2,400	2,400	2,400
51014 Other Pay		5,900				
51030 Overtime		11				
51100 Payroll Tax-Social Security	32,284	22,008	34,877	34,877	26,670	26,670
51101 Payroll Taxes-Medicare		1,651			6,238	6,238
51110 Co Contribution Retirement	86,540	65,832	98,068	98,068	99,402	99,402
51120 Co Contribution-Group Insuranc	83,682	60,974	82,983	82,983	91,048	91,048
51121 Contribution Deferred Comp					1,310	1,310
51150 Interfund Workers Compensation	3,268	3,656	3,656	3,656	3,559	3,581
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 642,161	476,685	693,688	693,688	676,586	676,608 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal					200	200
52060 Communications	14	349	2,500	2,500	1,321	1,321
52150 Memberships	1,415	925	1,612	1,612	1,575	1,575
52170 Office Expenses	451	112	750	750	200	200
52172 Postage		28				
52173 Subscription-Publication			500	500	460	460
52180 Professional/Specialized Srvs	100		300	300	300	300
52220 Small Tools			500	500	300	300
52225 Office Equipment			600	600	600	600
52230 Special Departmental Expense	1,177	15	1,600	1,600	600	600
52232 Employment Training	1,253	1,055	3,000	3,000	3,000	3,000
52250 Transportation & Travel	2,620	521	3,500	3,500	3,500	3,500
TOTAL SERVICES AND SUPPLIES	* 7,030	3,005	14,862	14,862	12,056	12,056 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	675	1,538	896	1,538	1,693	1,661
53613 Interfund Fleet Admin	2,817	601	1,244	1,244	2,289	2,289
53615 Interfund Fuel & Oil	2,952	1,526	4,655	4,655	3,826	3,826
53616 Interfund Vehicle Maintenance	3,257	1,719	3,624	3,624	3,447	3,447
53620 Interfd Information Technology	14,996	5,466	14,586	14,586	19,803	19,046
53636 Interfund IT Equipment Replmnt	1,427	623				
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 26,124	11,473	25,040	25,682	31,058	30,269 *
TOTAL GROSS BUDGET	** 675,315	491,163	733,590	734,232	719,700	718,933 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		253			1,163	1,163
55202 Intrafund Postage			953	953	491	491
55203 Intrafund Printing	542	643	500	500	500	500
55204 Intrafund Copier Rental	1,029	1,050	1,277	1,277	702	702
55205 Intrafund Gen Insurance/Bonds	167	171	179	179	429	373
55211 Intrafund Fingerprints			40	40		
55222 Intra Cert Unif Prog Agncy-EH	288,235-	120,482-	244,800-	244,800-	212,045-	212,045-
55235 Intrafund Administration Srvs	75,631		153,412	153,412	60,099	72,087
55240 Intrafund Overhead (A-87) Cost	42,153	31,665	42,430	42,430	42,996	42,996

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL INTRAFUND TRANSFERS	*	168,713-	86,700-	46,009-	46,009-	105,665-	93,733-*
TOTAL NET BUDGET	**	506,602	404,463	687,581	688,223	614,035	625,200 *
USER PAY REVENUES							
42152 Food Facility Permits		164,790	124,315	155,610	155,610	140,000	150,000
42153 Recreational Health Permits		34,836	16,318	29,000	29,000	20,000	20,000
42154 Public Water System Permits		3,976	3,356	4,000	4,000	4,000	4,000
42155 L W Pumper Permits		6,890	7,426	10,000	10,000	6,800	6,800
42156 Project Permits		102,883	83,754	75,807	75,807	76,000	77,165
42700 Admin Fees-from other Agencies		1,490	428	3,000	3,000		
46150 Photocopy Charges			4				
46311 Plan Review		11,092	8,460	12,000	12,000	12,000	12,000
46312 Land Use		35,922	26,867	20,000	20,000	25,000	25,000
46589 Interfund Environmental Health		144,722	661	378,164	378,164	330,235	330,235
TOTAL USER PAY REVENUES	*	506,601	271,589	687,581	687,581	614,035	625,200 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	506,601	271,589	687,581	687,581	614,035	625,200 *
UNREIMBURSED COSTS	**	1	132,874		642		*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
EHMA Environmental Health Manager	6447- 7906	1.00	1.00	1.00	1.00	1.00	1.00
SUEH Supvg Env Health Specialist	5345- 6540	1.00	1.00	1.00	1.00	1.00	1.00
EHS3 Env Health Specialist III	4570- 5644	3.00	3.00	3.00	3.00	3.00	3.00
OR							
EHS2 Env Health Specialist II	4107- 5073						
EHS2 Env Health Specialist II	4107- 5073	1.00	1.00	1.00	1.00	1.00	1.00
OR							
EHS1 Env Health Specialist I	3677- 4570						
TOTAL BUDGET UNIT POSITIONS	**	6.00	6.00	6.00	6.00	6.00	6.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52050 Clothing & Personal	446	215			450	450
52060 Communications	1,368	1,026	1,500	1,500	1,369	1,420
52135 Software License & Maintenance	15,995		16,000	16,000		
52136 Computer Hardware		750				
52150 Memberships			150	150	195	195
52170 Office Expenses	32		500	500	500	200
52173 Subscription-Publication	60	61	60	60	60	60
52190 Publication Legal Notice	112		250	250		
52220 Small Tools	709		1,500	1,500	1,500	1,000
52225 Office Equipment			1,000	1,000		
52250 Transportation & Travel	30					
TOTAL SERVICES AND SUPPLIES	* 18,752	2,052	20,960	20,960	4,074	3,325 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium					312	306
53613 Interfund Fleet Admin	563	120	248	248	457	457
53615 Interfund Fuel & Oil	849	412	789	789	863	863
53616 Interfund Vehicle Maintenance	257	133	518	518	493	493
53620 Interfd Information Technology		17,195			17,300	17,300
TOTAL OTHER CHARGES	* 1,669	17,860	1,555	1,555	19,425	19,419 *
CAPITAL ASSETS						
54300 Capital Asset						
TOTAL CAPITAL ASSETS	*					*
TOTAL GROSS BUDGET	** 20,421	19,912	22,515	22,515	23,499	22,744 *
INTRAFUND TRANSFERS						
55203 Intrafund Printing	313	289	250	250	300	300
55205 Intrafund Gen Insurance/Bonds					73	56
55218 Intra Cert Unif Prog Agency-Ag		235-			235-	235-
55222 Intra Cert Unif Prog Agency-EH	288,235	120,482	244,800	244,800	212,045	212,045
55235 Intrafund Administration Srvs	26,610				23,938	32,029
55240 Intrafund Overhead (A-87) Cost	3,852	3,096	4,186	4,186	13,368	13,368
TOTAL INTRAFUND TRANSFERS	* 319,010	123,632	249,236	249,236	249,489	257,563 *
TOTAL NET BUDGET	** 339,431	143,544	271,751	271,751	272,988	280,307 *
USER PAY REVENUES						
46332 Hazardous Materials	208,436	175,392	211,751	211,751	211,751	212,400
46611 Interfund Cert Unif Prog Agency	94	1,237			1,237	1,237
TOTAL USER PAY REVENUES	* 208,530	176,629	211,751	211,751	212,988	213,637 *
GOVERNMENTAL REVENUES						
43204 Judgements/Damages & Settlemnt		2,000				
45111 St Grant	70,900	25,418				6,670
45131 St Other Revenue	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL GOVERNMENTAL REVENUES	* 130,900	87,418	60,000	60,000	60,000	66,670 *

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: CUPA      DEPT 2-727  
 COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-10-15 3:16 PM  
 (1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY: OTHER PROTECTION      FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL REVENUES	** 339,430	264,047	271,751	271,751	272,988	280,307 *
UNREIMBURSED COSTS	** 1	120,503-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	124,180	99,439	124,180	124,180	125,927	125,927
51013 Special Pay	482	386	482	482	482	482
51014 Other Pay	4,740	5,340	4,758	4,758	4,758	4,758
51100 Payroll Tax-Social Security	8,993	6,662	9,116	9,116	7,347	7,347
51101 Payroll Taxes-Medicare		631			1,893	1,893
51110 Co Contribution Retirement	35,782	30,349	37,398	37,398	38,985	38,985
51120 Co Contribution-Group Insuranc	19,219	15,325	17,094	17,094	16,188	16,188
51150 Interfund Workers Compensation	399	453	453	453	515	518
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 193,795	158,585	193,481	193,481	196,095	196,098 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	900	950	950	950	950	950
52060 Communications	613	527	1,000	1,000	1,000	1,000
52115 Misc Vehicle Maintenance		120				
52120 Maintenance Equipment	1,238	1,153	1,850	1,850	1,850	1,850
52124 Fuel & Oil					1,000	1,000
52125 Other Dept Fuel & Oil	1,322	442	1,000	1,000		
52135 Software License & Maintenance	1,575	1,575	1,575	1,575		
52150 Memberships	669	669	675	675	605	605
52170 Office Expenses	35	57	100	100	100	100
52173 Subscription-Publication	1,253	1,253	900	900	1,300	1,300
52180 Professional/Specialized Srvs	471		4,000	4,000	4,000	4,000
52220 Small Tools		88	100	100	100	100
52230 Special Departmental Expense			100	100		
52232 Employment Training	354	19	150	150	150	150
TOTAL SERVICES AND SUPPLIES	* 8,430	6,853	12,400	12,400	11,055	11,055 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	232	582	339	582	397	389
53602 Interfund Gen Insurance & Bond	1,431	1,601	1,467	1,467	3,320	2,534
53610 Interfund Postage	5	1	47	47	38	38
53613 Interfund Fleet Admin	563	120	248	248	457	457
53615 Interfund Fuel & Oil	1,226	99	1,550	1,550	1,309	1,309
53616 Interfund Vehicle Maintenance	1,424	1,023	777	777	739	739
53620 Interfd Information Technology	2,708	2,653	2,402	2,402	5,998	5,710
53628 Interfund Admin - Misc Depts	5,205		50,000	50,000		
53636 Interfund IT Equipment Replmnt	408	208				
53641 Interfund DS Admin Services					20,886	12,410
53670 Interfund Overhead (A-87) Cost	971-	6,605	8,798	8,798	44,640	44,640
53680 Interfund Transfer Out	3,016					
53683 Interfund Drug Testing			50	50		
53689 Interfund Physical/Drug	3,326-					
TOTAL OTHER CHARGES	* 11,921	12,892	65,678	65,921	77,784	68,226 *
TOTAL GROSS BUDGET	** 214,146	178,330	271,559	271,802	284,934	275,379 *
TOTAL NET BUDGET	** 214,146	178,330	271,559	271,802	284,934	275,379 *
<b>USER PAY REVENUES</b>						



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: FIRE SERVICES ADMINISTRATION (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: FIRE PROTECTION  
 DEPT 2-402  
 05-21-15 3:11 PM  
 FUND 0015

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46573 Interfund Building Inspection		4,443		9,500	9,500	6,000	6,000
TOTAL USER PAY REVENUES	*	4,443		9,500	9,500	6,000	6,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	4,443		9,500	9,500	6,000	6,000 *
UNREIMBURSED COSTS	**	209,703	178,330	262,059	262,302	278,934	269,379 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
FSMG Fire Services Manager	7667- 9351	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	1.00	1.00	1.00	1.00	1.00	1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	628,936	400,710	653,835	653,835	652,904	652,904
TOTAL SERVICES AND SUPPLIES	* 628,936	400,710	653,835	653,835	652,904	652,904 *
OTHER CHARGES						
53670 Interfund Overhead (A-87) Cost	57	26-	35-	35-	96	96
TOTAL OTHER CHARGES	* 57	26-	35-	35-	96	96 *
TOTAL GROSS BUDGET	** 628,993	400,684	653,800	653,800	653,000	653,000 *
TOTAL NET BUDGET	** 628,993	400,684	653,800	653,800	653,000	653,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 628,993	400,684	653,800	653,800	653,000	653,000 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	170					
45270 St Homeowners Property Tax	8,229	4,241	8,000	8,000	8,000	8,000
45380 Fed Wildlife Refuge	221					
TOTAL GOVERNMENTAL REVENUES	* 8,620	4,241	8,000	8,000	8,000	8,000 *
GENERAL REVENUES						
41110 Property Tax Current Secured	552,089	355,416	600,000	600,000	600,000	600,000
41111 Property Tax Curnt Supplementl	4,719	3,143	2,000	2,000	2,000	2,000
41120 Property Tax Current Unsecured	41,255	43,470	43,000	43,000	43,000	43,000
41220 Property Tax Prior Unsecured	141-	1,624				
41625 YC RDA SUCCSOR ACY-RESID DISTR	328					
44100 Interest Apportioned	1,293	990	989	989		
TOTAL GENERAL REVENUES	* 599,543	404,643	645,989	645,989	645,000	645,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 608,163	408,884	653,989	653,989	653,000	653,000 *
UNREIMBURSED COSTS	** 20,830	8,200-	189-	189-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	853,611	745,351	975,052	972,280	1,005,182	1,005,467
51013 Special Pay	2,615	2,351	3,500	3,500	3,500	3,500
51014 Other Pay	52,716	14,754	16,050	16,050	18,838	18,838
51015 Mitigation Pay	2,440					
51020 Extra Help	37,542	45,767	62,000	62,000	28,588	28,588
51030 Overtime	70,298	113,771	113,444	113,444	110,000	110,000
51100 Payroll Tax-Social Security	74,855	64,121	86,247	86,247	70,142	70,142
51101 Payroll Taxes-Medicare		5,401			16,404	16,404
51110 Co Contribution Retirement	247,078	236,506	293,648	293,648	311,078	311,078
51111 Retirement Allowance	200					
51120 Co Contribution-Group Insuranc	160,616	152,510	199,969	199,969	184,837	184,837
51121 Contribution Deferred Comp			653	653	1,310	1,310
51130 Co Contrib Unemploymnt Insrnc	4,205					
51150 Interfund Workers Compensation	44,411	64,347	64,347	64,347	78,921	79,398
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,550,587	1,444,879	1,814,910	1,812,138	1,828,800	1,829,562 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	32,096	35,604	40,400	40,400	42,300	42,300
52060 Communications	4,882	5,412	5,500	5,500	6,000	6,000
52090 Household Expense	5,110	6,161	7,000	7,000	6,800	6,800
52111 Outside Refurbish/Repair					84,360	84,360
52120 Maintenance Equipment	114,985	68,525	98,000	98,000	16,900	16,900
52124 Fuel & Oil					59,000	59,000
52125 Other Dept Fuel & Oil	51,168	30,565	59,000	59,000		
52128 Outside Vehicle Repair	18,265	14,353	25,000	25,000	25,000	25,000
52130 Maintenance Structure/Imprvmnt	6,691	9,697	5,000	5,000	6,000	6,000
52136 Computer Hardware		2,222	1,000	1,000	2,000	2,000
52140 Medical Dental Lab Supplies					5,000	5,000
52150 Memberships	3,463	3,338	4,500	4,500	4,500	4,500
52169 Outside Printing		216				
52170 Office Expenses	2,641	2,182	750	750	900	900
52172 Postage		3				
52173 Subscription-Publication	183	336	500	500	500	500
52180 Professional/Specialized Srvs		45			12,000	12,000
52200 Rents & Leases Equipment		23,184	23,184	23,184	23,184	23,184
52203 Prof & Spec Volunteers	52,809	55,219	50,000	50,000	76,000	76,000
52210 Rents/Leases Structures/Ground	2,450	1,200	5,300	5,300	5,300	5,300
52220 Small Tools	53,598	22,162	60,000	27,178	61,500	61,500
52225 Office Equipment		523				
52230 Special Departmental Expense	24,985	12,883	23,800	35,722	30,100	30,100
52232 Employment Training	4,962	8,201	7,500	7,500	8,000	8,000
52250 Transportation & Travel			1,000	1,000	1,000	1,000
52260 Utilities	37,345	30,626	22,500	22,500	22,500	22,500
TOTAL SERVICES AND SUPPLIES	* 415,633	332,657	439,934	419,034	498,844	498,844 *
<b>OTHER CHARGES</b>						
53200 Contribution to Other Agencies			59,850			
53340 Retire Long-Term Debt			35,000	35,000	35,000	35,000
53400 Interest Expense	2,431		15,000	15,000	15,000	15,000

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53601 Interfund Ins ISF Premium	3,033	6,642	3,870	6,642	8,551	8,394
53602 Interfund Gen Insurance & Bond	9,619	9,108	9,125	9,125	15,870	12,227
53610 Interfund Postage	452	317	523	523	523	523
53611 Interfund Printing	307	168	375	375	375	375
53613 Interfund Fleet Admin	2,506	601	1,244	1,244	2,289	2,289
53616 Interfund Vehicle Maintenance	4,107	2,032	8,623	8,623	8,203	8,203
53620 Interfd Information Technology	16,297	8,931	17,202	17,202	29,639	28,630
53623 Interfund Fingerprints	921	864	250	250	693	693
53628 Interfund Admin - Misc Depts	287					
53636 Interfund IT Equipment Replmnt	1,631	830				
53641 Interfund DS Admin Services					11,974	16,021
53667 Interfund Road Fuel & Oil					360	360
53670 Interfund Overhead (A-87) Cost	39,442	43,515	58,048	58,048	65,123	65,123
53680 Interfund Transfer Out	17,265		144,900	144,900		
53683 Interfund Drug Testing	308	226	260	260	325	325
53689 Interfund Physical/Drug	15,643	4,513	3,400	3,400	8,580	8,580
TOTAL OTHER CHARGES	* 114,249	77,747	357,670	300,592	202,505	201,743 *
CAPITAL ASSETS						
54300 Capital Asset	60,045	14,731	447,600	574,422		
TOTAL CAPITAL ASSETS	* 60,045	14,731	447,600	574,422		*
TOTAL GROSS BUDGET	** 2,140,514	1,870,014	3,060,114	3,106,186	2,530,149	2,530,149 *
TOTAL NET BUDGET	** 2,140,514	1,870,014	3,060,114	3,106,186	2,530,149	2,530,149 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 2,140,514	1,870,014	3,060,114	3,106,186	2,530,149	2,530,149 *
USER PAY REVENUES						
46280 Mutual Assistance	56,690	86,692	60,000	60,000	60,000	60,000
46327 Live Oak City Fire Contract	383,108	386,554	463,108	463,108	543,108	543,108
46575 Interfund Admin-Misc Depts	14,132	19,792	28,400	28,400	28,588	28,588
46582 Interfund Misc. Transfer	43,796	12,091		29,881		
46618 Interfund Transfer In				9,000		
47503 Contribution Frm Non Gov Agenc	8,202		3,000	3,000	3,000	3,000
TOTAL USER PAY REVENUES	* 505,928	505,129	554,508	593,389	634,696	634,696 *
GOVERNMENTAL REVENUES						
43225 Victim Restitution	16	90				
45135 St Other in Lieu	372					
45270 St Homeowners Property Tax	17,645	8,401	18,500	18,500	18,500	18,500
45306 Fed Grant			617,310	617,310		
45380 Fed Wildlife Refuge	484					
45664 Other Governmental Agencies				7,191		
TOTAL GOVERNMENTAL REVENUES	* 18,517	8,491	635,810	643,001	18,500	18,500 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
GENERAL REVENUES						
41110 Property Tax Current Secured	1,166,079	696,596	1,350,000	1,350,000	1,350,000	1,350,000
41111 Property Tax Curnt Supplementl	10,174	6,512	6,000	6,000	6,000	6,000
41120 Property Tax Current Unsecured	88,594	86,349	90,000	90,000	90,000	90,000
41220 Property Tax Prior Unsecured	308-	3,482				
41225 Fire Special Tax	271,009	157,651	270,000	270,000	270,000	270,000
41226 Fire Special Tax Prior	7,262	5,587	10,000	10,000	10,000	10,000
44100 Interest Apportioned	4,439	1,747	3,000	3,000	3,000	3,000
TOTAL GENERAL REVENUES	* 1,547,249	957,924	1,729,000	1,729,000	1,729,000	1,729,000 *
OTHER FINANCING SOURCES						
48400 Sale of Fixed Assets-Vehicles	785					
TOTAL OTHER FINANCING SOURCES	* 785					*
TOTAL CANCELLATION OF OBLIGATED F/B	*		140,796	140,796	147,953	147,953 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 2,072,479	1,471,544	3,060,114	3,106,186	2,530,149	2,530,149 *
UNREIMBURSED COSTS	** 68,035	398,470				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
FIBC Fire Battalion Chief	6284- 7667	2.00	2.00	2.00	2.00	2.00
FICP Fire Captain	4163- 5084	9.00	9.00	9.00	9.00	9.00
FIEN Fire Engineer	3531- 4392	3.00	5.00	5.00	5.00	5.00
TOTAL BUDGET UNIT POSITIONS	** 14.00	16.00	16.00	16.00	16.00	16.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51150 Interfund Workers Compensation	2,965	1,279	1,279	1,279	970	976
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,965	1,279	1,279	1,279	970	976 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	2,989	505	9,050	9,050	10,050	10,050
52060 Communications	2,073	2,565	2,200	2,200	2,620	6,470
52090 Household Expense	865	3,357	1,700	1,700	2,800	2,800
52111 Outside Refurbish/Repair					15,650	15,650
52120 Maintenance Equipment	18,146	9,632	15,000	15,000	5,350	5,350
52124 Fuel & Oil					500	500
52125 Other Dept Fuel & Oil	8,605	446	7,000	7,000		
52130 Maintenance Structure/Imprvmnt	564	959	2,500	2,500	2,500	2,500
52135 Software License & Maintenance	152	834	2,800	2,800		
52140 Medical Dental Lab Supplies					2,500	2,500
52150 Memberships			1,000	1,000	1,000	1,000
52173 Subscription-Publication			1,000	1,000	1,000	1,000
52203 Prof & Spec Volunteers	11,181	21,558	15,000	15,000	15,000	15,000
52220 Small Tools	6,157	1,993	15,000	15,000	12,000	12,000
52230 Special Departmental Expense	5,239	5,754	7,900	11,873	12,000	12,000
52232 Employment Training	5,261	2,078	5,000	5,000	5,000	5,000
52250 Transportation & Travel	1,200	1,000	2,500	2,500	1,200	1,200
52260 Utilities	4,289	4,201	5,000	5,000	5,000	5,000
TOTAL SERVICES AND SUPPLIES	* 66,721	54,882	92,650	96,623	94,170	98,020 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	726	1,620	944	1,620	2,301	2,258
53602 Interfund Gen Insurance & Bond	2,871	2,071	2,073	2,073	4,230	3,291
53615 Interfund Fuel & Oil					6,157	6,157
53616 Interfund Vehicle Maintenance	281	1,057	418	418	398	398
53623 Interfund Fingerprints	74		125	125	99	99
53628 Interfund Admin - Misc Depts	7,066	10,234	14,200	14,200	14,294	14,294
53641 Interfund DS Admin Services					1,277	1,710
53667 Interfund Road Fuel & Oil					10,000	10,000
53670 Interfund Overhead (A-87) Cost	642-	1,092-	1,455-	1,455-	2,304	2,304
53683 Interfund Drug Testing			50	50		
53689 Interfund Physical/Drug	1,107	37	70	70	572	572
TOTAL OTHER CHARGES	* 11,483	13,927	16,425	17,101	41,632	41,083 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset			383,700	433,009		
TOTAL CAPITAL ASSETS	*		383,700	433,009		*
TOTAL GROSS BUDGET	** 81,169	70,088	494,054	548,012	136,772	140,079 *
TOTAL NET BUDGET	** 81,169	70,088	494,054	548,012	136,772	140,079 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*				59,128	55,821 *

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL BUDGET	**	81,169	70,088	494,054	548,012	195,900	195,900 *
USER PAY REVENUES							
46280 Mutual Assistance		4,181	14,046	8,000	8,000	8,000	8,000
46582 Interfund Misc. Transfer				64,890	64,890		
TOTAL USER PAY REVENUES	*	4,181	14,046	72,890	72,890	8,000	8,000 *
GOVERNMENTAL REVENUES							
45135 St Other in Lieu		46					
45270 St Homeowners Property Tax		2,228	1,111	2,200	2,200	2,200	2,200
45380 Fed Wildlife Refuge		60					
TOTAL GOVERNMENTAL REVENUES	*	2,334	1,111	2,200	2,200	2,200	2,200 *
GENERAL REVENUES							
41110 Property Tax Current Secured		150,741	93,933	165,000	165,000	165,000	165,000
41111 Property Tax Curnt Supplementl		1,276	838	1,700	1,700	1,700	1,700
41120 Property Tax Current Unsecured		11,170	11,399	13,000	13,000	13,000	13,000
41220 Property Tax Prior Unsecured		38-	440				
44100 Interest Apportioned		6,201	5,113	6,000	6,000	6,000	6,000
TOTAL GENERAL REVENUES	*	169,350	111,723	185,700	185,700	185,700	185,700 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			233,264	287,222		*
TOTAL GENERAL REVENUES	*						*
TOTAL AVAILABLE FUND BALANCE 7/1	*						*
TOTAL AVAILABLE FINANCING	**	175,865	126,880	494,054	548,012	195,900	195,900 *
UNREIMBURSED COSTS	**	94,696-	56,792-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51150 Interfund Workers Compensation	3,293	1,594	1,594	1,594	1,988	2,000
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 3,293	1,594	1,594	1,594	1,988	2,000 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	102	4,581	8,900	8,900	9,100	9,100
52060 Communications	1,471	4,243	1,000	1,000	1,000	4,850
52090 Household Expense	120	161			200	200
52111 Outside Refurbish/Repair					11,000	11,000
52120 Maintenance Equipment	10,691	13,077	16,000	16,000	7,900	7,900
52124 Fuel & Oil					8,800	8,800
52125 Other Dept Fuel & Oil	6,617	2,754	8,800	8,800		
52130 Maintenance Structure/Imprvmnt	210	129				
52135 Software License & Maintenance		834				
52140 Medical Dental Lab Supplies					2,500	2,500
52150 Memberships	825		1,500	1,500	1,500	1,500
52203 Prof & Spec Volunteers	17,982	39,582	14,000	14,000	14,000	14,000
52210 Rents/Leases Structures/Ground	22,000	20,000	24,000	24,000	24,000	24,000
52220 Small Tools	4,753	6,881	12,000	12,000	8,000	8,000
52230 Special Departmental Expense	5,392	4,019	11,900	15,873	11,200	11,200
52232 Employment Training	4,451	209	6,000	6,000	4,250	4,250
52250 Transportation & Travel	1,200	1,000	2,000	2,000	1,200	1,200
52260 Utilities	4,477	3,529	5,500	5,500	5,500	5,500
TOTAL SERVICES AND SUPPLIES	* 80,291	100,999	111,600	115,573	110,150	114,000 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	706	1,826	1,064	1,826	2,420	2,376
53602 Interfund Gen Insurance & Bond	4,122	3,113	3,109	3,109	5,386	4,119
53616 Interfund Vehicle Maintenance	257	307	522	522	497	497
53623 Interfund Fingerprints			25	25	99	99
53628 Interfund Admin - Misc Depts	7,066	9,558	14,200	14,200	14,294	14,294
53641 Interfund DS Admin Services					1,407	1,884
53670 Interfund Overhead (A-87) Cost	1,608	1,167-	1,555-	1,555-	1,308	1,308
53683 Interfund Drug Testing			50	50		
53689 Interfund Physical/Drug			550	550		
TOTAL OTHER CHARGES	* 13,759	13,637	17,965	18,727	25,411	24,577 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset			412,000	432,109		
TOTAL CAPITAL ASSETS	*		412,000	432,109		*
TOTAL GROSS BUDGET	** 97,343	116,230	543,159	568,003	137,549	140,577 *
TOTAL NET BUDGET	** 97,343	116,230	543,159	568,003	137,549	140,577 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*				116,351	113,323 *
TOTAL BUDGET	** 97,343	116,230	543,159	568,003	253,900	253,900 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
USER PAY REVENUES						
46280 Mutual Assistance	15,802	75,034	8,000	8,000	8,000	8,000
46582 Interfund Misc. Transfer			80,010	80,010		
TOTAL USER PAY REVENUES	* 15,802	75,034	88,010	88,010	8,000	8,000 *
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	60					
45270 St Homeowners Property Tax	2,816	1,477	3,100	3,100	3,100	3,100
45380 Fed Wildlife Refuge	78					
TOTAL GOVERNMENTAL REVENUES	* 2,954	1,477	3,100	3,100	3,100	3,100 *
GENERAL REVENUES						
41110 Property Tax Current Secured	189,183	123,811	220,000	220,000	220,000	220,000
41111 Property Tax Curnt Supplementl	1,633	1,086	2,300	2,300	2,300	2,300
41120 Property Tax Current Unsecured	14,150	15,128	14,500	14,500	14,500	14,500
41220 Property Tax Prior Unsecured	50-	556				
44100 Interest Apportioned	5,704	4,956	6,000	6,000	6,000	6,000
TOTAL GENERAL REVENUES	* 210,620	145,537	242,800	242,800	242,800	242,800 *
TOTAL CANCELLATION OF OBLIGATED F/B			209,249	234,093		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 229,376	222,048	543,159	568,003	253,900	253,900 *
UNREIMBURSED COSTS	** 132,033-	105,818-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	648,514	565,794	734,106	734,106	633,565	584,552
51011 Planning Commission	3,355	2,035	4,620	4,620	4,620	4,620
51014 Other Pay	13,589	6,553	1,800	1,800	2,117	2,117
51020 Extra Help	17,866					
51030 Overtime	3,026				3,000	
51100 Payroll Tax-Social Security	51,184	39,264	54,875	54,875	38,799	35,388
51101 Payroll Taxes-Medicare		3,561			9,075	8,277
51110 Co Contribution Retirement	131,793	117,628	152,621	152,621	138,947	128,133
51120 Co Contribution-Group Insuranc	119,766	99,865	137,977	137,977	86,754	74,166
51121 Contribution Deferred Comp	428	523	1,306	1,306	1,965	1,310
51130 Co Contrib Unemploymnt Insrnc	11,700					
51150 Interfund Workers Compensation	8,101	3,120	3,120	3,120	3,594	3,617
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,009,322	838,343	1,090,425	1,090,425	922,436	842,180 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal					150	150
52060 Communications	500	96	2,200	2,200	280	280
52135 Software License & Maintenance		18,517				
52150 Memberships	295	648	755	755	915	755
52156 Prof & Spec EIR Consultants			50,000	50,000		
52170 Office Expenses	541	409	1,950	1,950	4,250	4,000
52173 Subscription-Publication	3,139	1,030	2,500	2,500	2,473	2,473
52180 Professional/Specialized Srvs	439,652	204,188	2,099,686	2,652,735	1,593,686	1,613,686
52190 Publication Legal Notice	1,274	1,274	3,400	3,400	3,200	3,200
52193 Prof & Spec Services Admin	74,024	17,118	54,504	54,504		
52220 Small Tools			100	100	100	100
52230 Special Departmental Expense	5,260	2,526	11,275	11,275	6,630	6,630
52232 Employment Training	977	2,796	6,300	6,300	6,950	4,800
52250 Transportation & Travel	180	61	3,500	3,500	3,500	1,750
TOTAL SERVICES AND SUPPLIES	* 525,842	248,663	2,236,170	2,789,219	1,622,134	1,637,824 *
<b>OTHER CHARGES</b>						
53200 Contribution to Other Agencies	11,000	11,000	10,000	10,000	12,000	12,000
53601 Interfund Ins ISF Premium	20,681	32,747	19,080	32,747	40,231	39,489
53606 Interfund Building Inspection	4,443		9,500	9,500	6,000	6,000
53608 Interfund Vehicle Rental	54					
53613 Interfund Fleet Admin	1,379	240	746	746	914	914
53615 Interfund Fuel & Oil	6,709	2,368	7,574	7,574	6,751	6,751
53616 Interfund Vehicle Maintenance	3,526	1,644	5,253	5,253	4,997	4,997
53620 Interfd Information Technology	40,721	21,788	36,768	36,768	39,976	39,208
53623 Interfund Fingerprints	50	25	100	100	50	50
53636 Interfund IT Equipment Replmnt	2,039	934				
53685 Interfund Office Expense		14				
53689 Interfund Physical/Drug	414	207	265	265	302	302
TOTAL OTHER CHARGES	* 91,016	70,967	89,286	102,953	111,221	109,711 *
TOTAL GROSS BUDGET	** 1,626,180	1,157,973	3,415,881	3,982,597	2,655,791	2,589,715 *
<b>INTRAFUND TRANSFERS</b>						

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55201 Intrafund Copy Services		514			2,361	2,361
55202 Intrafund Postage	176	585	1,239	1,239	1,064	1,064
55203 Intrafund Printing	621	332	530	530	430	430
55204 Intrafund Copier Rental	2,089	2,130	2,593	2,593	1,425	1,425
55205 Intrafund Gen Insurance/Bonds	286	319	332	332	590	509
55211 Intrafund Fingerprints	81	49	80	80	148	148
55216 Intrafund Mapping Service	543-					
55235 Intrafund Administration Svcs	85,544-		95,000	95,000	373,477	429,145
55240 Intrafund Overhead (A-87) Cost	43,262	78,286	100,499	100,499	157,058	157,058
TOTAL INTRAFUND TRANSFERS	* 39,572-	82,215	200,273	200,273	536,553	592,140 *
TOTAL NET BUDGET	** 1,586,608	1,240,188	3,616,154	4,182,870	3,192,344	3,181,855 *
USER PAY REVENUES						
42299 SB1473 Spec Revolving Fund Fee	163	119	150	150	150	150
42300 Construction Permits	389,464	348,481	300,000	300,000	300,000	350,000
42630 Mobile Home Permits	1,122	374	1,500	1,500	1,300	1,300
46103 LAFCO Contracts	4,410	4,749	30,000	30,000	20,000	20,000
46147 Engineer Dev/Spec Project Fees		8,273			100,000	100,000
46149 EIR Consultants			25,000	25,000		
46150 Photocopy Charges	580	211				
46152 Plan & Engineering Fees	414,049	48,013	1,515,686	1,515,686	1,494,186	1,494,186
46313 Other Services	1,054					
46575 Interfund Admin-Misc Depts	20,607					
46607 Inter Special Dept Expense Rev	100	463			60	
47500 Other Revenue		200				
47503 Contribution Frm Non Gov Agenc	2,603					
TOTAL USER PAY REVENUES	* 834,152	410,883	1,872,336	1,872,336	1,915,696	1,965,636 *
GOVERNMENTAL REVENUES						
45289 St Fish And Game Grants	129,272	169,827	562,958	1,112,217		
45664 Other Governmental Agencies	15,037					
TOTAL GOVERNMENTAL REVENUES	* 144,309	169,827	562,958	1,112,217		*
OTHER FINANCING SOURCES						
48400 Sale of Fixed Assets-Vehicles	3,186					
TOTAL OTHER FINANCING SOURCES	* 3,186					*
TOTAL REVENUES	** 981,647	580,710	2,435,294	2,984,553	1,915,696	1,965,636 *
UNREIMBURSED COSTS	** 604,961	659,478	1,180,860	1,198,317	1,276,648	1,216,219 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DDPB Dep Dir of Planning & Buildin	7906- 9629	1.00	1.00	1.00	1.00	1.00
PRPL Principal Planner	7165- 8736	1.00	1.00	1.00	1.00	1.00
SEPL Senior Planner	6563- 8000	1.00	1.00	1.00	1.00	1.00
OR						
ASSP Associate Planner	5644- 6888					
ASSP Associate Planner	5644- 6888	1.00	1.00	1.00	1.00	1.00
OR						

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: PLANNING & BUILDING      DEPT 2-724  
COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-26-15 10:52 AM  
(1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY: OTHER PROTECTION      FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
ASPL Asst Planner		5073- 6207				
GISA Geographic Info Syst Analyst	5360- 6563	1.00	1.00	1.00	1.00	1.00
BIN3 Building Inspector III	4814- 5906	2.00	2.00	2.00	2.00	2.00
OR						
BIN2 Building Inspector II	4334- 5360					
BIN2 Building Inspector II	4334- 5360	1.00	1.00	1.00	1.00	2.00
SPTE Senior Permit Technician	3443- 4285	1.00	1.00	1.00	1.00	
PETE Permit Technician	3261- 4060	2.00	2.00	2.00	2.00	
TOTAL BUDGET UNIT POSITIONS	**	11.00	11.00	11.00	11.00	8.00
						8.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,004,234	814,325	1,039,194	1,039,194	1,211,168	1,211,168
51014 Other Pay	4,271	10,948	8,512	8,512	3,829	3,829
51020 Extra Help	38,561	18,491	48,000	48,000	48,000	49,813
51030 Overtime	12,919	8,253	23,000	23,000	23,000	23,000
51100 Payroll Tax-Social Security	76,793	55,967	81,147	81,147	74,698	74,698
51101 Payroll Taxes-Medicare		4,926			17,842	17,842
51110 Co Contribution Retirement	199,384	169,474	222,598	222,598	274,463	274,463
51111 Retirement Allowance	16					
51120 Co Contribution-Group Insuranc	223,271	188,166	245,190	245,190	248,576	248,576
51121 Contribution Deferred Comp	860	2,091	653	653	3,275	3,275
51130 Co Contrib Unemploymnt Insrnc	18,193	4,520	10,000	10,000	10,000	10,000
51150 Interfund Workers Compensation	88,479	112,735	112,735	112,735	101,434	100,467
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,666,981	1,389,896	1,791,029	1,791,029	2,016,285	2,017,131 *
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals	121,313	82,797	156,000	156,000	130,000	147,000
52050 Clothing & Personal	14,394	9,318	10,750	10,750	16,840	16,840
52060 Communications	9,266	7,995	13,500	13,500	13,200	13,200
52090 Household Expense	3,576	1,934	2,500	2,500	3,500	3,500
52115 Misc Vehicle Maintenance	3,577	1,504	2,000	2,000	2,000	2,000
52120 Maintenance Equipment		2,878			700	2,000
52122 Stock Parts	123,932	55,400	75,000	75,000	75,000	75,000
52124 Fuel & Oil	113,130	72,359	154,000	154,000	123,400	123,400
52130 Maintenance Structure/Imprvmnt	6,474	13,039	5,000	5,000	5,000	5,500
52135 Software License & Maintenance	13,393	32,184	11,650	11,650		
52136 Computer Hardware		4,613	2,000	2,000		
52150 Memberships	252	1,456	1,000	1,000	1,550	1,550
52166 General Supplies	318,619	351,418	370,000	370,000	420,000	420,000
52170 Office Expenses	1,319	1,071	4,200	4,200	1,300	1,300
52172 Postage		400			725	725
52173 Subscription-Publication	66		415	415	215	215
52180 Professional/Specialized Srvs	828,455	1,428,164	4,914,766	5,895,667	4,426,598	4,426,598
52190 Publication Legal Notice	281	1,232	2,800	2,800	5,000	5,000
52200 Rents & Leases Equipment	15,820	13,268	34,766	34,766	35,000	37,500
52214 Special Dept Exp 5th St Bridge			5,000	5,000	5,000	5,000
52220 Small Tools	9,012	4,981	9,000	9,000	9,250	9,250
52225 Office Equipment	264	3,279	2,000	2,000	1,000	1,000
52230 Special Departmental Expense	809	647	1,200	1,200	1,331	1,331
52232 Employment Training	2,107	2,724	5,000	5,000	6,455	6,455
52234 Spec Dept Exp-Paving Materials		26,557	50,000	50,000	50,000	50,000
52242 Special Dept Exp-Safety/Enviro	551	1,997	800	800	2,500	2,500
52249 Other Equipment	4,693	3,488			4,800	4,800
52250 Transportation & Travel	1,524	1,780	5,000	5,000	7,600	7,600
52260 Utilities	53,469	40,226	27,500	27,500	55,000	55,650
TOTAL SERVICES AND SUPPLIES	* 1,646,296	2,166,709	5,865,847	6,846,748	5,402,964	5,424,914 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	36,076	53,906	31,408	53,905	53,710	53,734
53602 Interfund Gen Insurance & Bond	9,491	9,828	9,358	9,358	26,509	10,761

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53607 Interfund DS Admin - Road	659,077		298,035	298,035	185,004	455,322
53609 Interfund Copy Services		23			54	54
53610 Interfund Postage	170	263	603	603	423	423
53611 Interfund Printing	689	119	2,225	2,225	300	300
53612 Interfund Copier Rental	570	279	431	431	378	378
53613 Interfund Fleet Admin	45,131	9,795	19,647	19,647	37,310	41,889
53615 Interfund Fuel & Oil	576				365	9,878
53616 Interfund Vehicle Maintenance	224,462	122,006	300,765	300,765	286,107	323,707
53620 Interfund Information Technology	22,632	13,766	22,770	22,770	39,942	38,129
53623 Interfund Fingerprints	222		275	275	297	297
53636 Interfund IT Equipment Replmnt	2,039					
53641 Interfund DS Admin Services			497,727	497,727		
53654 Interfund Plant Acquisition			15,000	15,000		
53659 Interfund Road Ditch Work	100,376		30,000	30,000		
53665 Interfund Audit Expense	2,705		3,597	3,597	3,597	3,597
53670 Interfund Overhead (A-87) Cost	101,132	65,532	87,599	87,599	79,258	79,258
53683 Interfund Drug Testing	411	40	500	500	400	400
53687 Inter Special Dept Expense		423				
53689 Interfund Physical/Drug	1,040	300	1,610	1,610	874	1,176
53690 Interfund Cert Unif Prog Agncy	94	501			501	501
53697 Interfund Engineering					678,815	678,815
TOTAL OTHER CHARGES	* 1,206,893	276,781	1,321,550	1,344,047	1,393,844	1,698,619 *
CAPITAL ASSETS						
54300 Capital Asset	335,858	86,526	277,700	298,686	268,000	
54300 Replacement Water Truck	1					210,000
54300 Replacement Full-Size Truck	2					27,000
54300 Replacement Ext-Cab Truck	3					31,000
54300 Replacement 4X4 Truck w/Tow	4					32,500
TOTAL CAPITAL ASSETS	* 335,858	86,526	277,700	298,686	268,000	300,500 *
TOTAL GROSS BUDGET	** 4,856,028	3,919,912	9,256,126	10,280,510	9,081,093	9,441,164 *
TOTAL NET BUDGET	** 4,856,028	3,919,912	9,256,126	10,280,510	9,081,093	9,441,164 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		11,793	11,793		*
TOTAL INCREASE IN OBLIGATED F/B	*		5,000	89,000	5,000	5,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 4,856,028	3,919,912	9,272,919	10,381,303	9,086,093	9,446,164 *
USER PAY REVENUES						
42060 Transportation Permit Oversize	25,508	8,803	10,000	10,000	10,000	10,000
42120 Lease Income		700			600	600
42156 Project Permits	18,413	3,913	13,000	13,000	10,000	10,000
46147 Engineer Dev/Spec Project Fees		10,985				
46152 Plan & Engineering Fees	150	100	2,000	2,000	200	200
46221 Road & Street Services		99,903				

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46510 Interfund Fuel & Oil	4,495		7,000	7,000		
46513 Interfund Vehicle Rental	315					
46561 Interfund Misc Non-Road	118,155		31,950	31,950	245,843	174,391
46582 Interfund Misc. Transfer	78,701	9,618		20,986		
46621 Interfund Road Fuel & Oil					16,460	16,460
47407 Other Sales	241	234				
47503 Contribution Frm Non Gov Agenc	11,421	500	857,679	857,679	466,678	466,678
47515 Contrib from othr Agency Sut C	2,602				2,400	2,400
47518 Contribution Frm Oth Spec Dist	25,000					
47521 Insurance Reimbursement	1,598					
47540 Refund	670	202				
TOTAL USER PAY REVENUES	* 287,269	127,132	921,629	942,615	752,181	680,729 *
GOVERNMENTAL REVENUES						
43225 Victim Restitution	53					
45084 St ISTE A Match Exchange						278,075
45120 St Highway Users Tax 2104	942,042	892,550	1,020,212	1,020,212	1,039,424	1,039,424
45121 St Highway Users Tax 2106	172,205	166,376	178,319	178,319	159,331	159,331
45122 St Highway Users Tax 2103	2,212,294	1,474,578	1,744,456	1,744,456	835,527	835,527
45129 St Prop 111 2105	1,017,578	763,151	751,916	751,916	886,830	886,830
45135 St Other in Lieu	96					
45243 St Contr H/W Wlfr Sbfd-Growth					278,075	
45245 St RSTP Funds	556,150		278,075	278,075		
45270 St Homeowners Property Tax	4,568	2,266				
45373 Fed Bridge Replacement Prgrm	15,479	106,682	937,221	937,221	1,754,005	1,754,005
45380 Fed Wildlife Refuge	125					
45394 Fed Other Aid	128,504	100,776	746,370	746,370	875,717	875,717
45664 Other Governmental Agencies	6,081	43,019				
TOTAL GOVERNMENTAL REVENUES	* 5,055,175	3,549,398	5,656,569	5,656,569	5,828,909	5,828,909 *
GENERAL REVENUES						
41110 Property Tax Current Secured	307,740	190,571	200,000	200,000	200,000	200,000
41111 Property Tax Curnt Supplementl	2,631	1,716				
41120 Property Tax Current Unsecured	22,973	23,258				
41220 Property Tax Prior Unsecured	79-	902				
41410 Transportation Tax	676,661	1,224,385	730,000	730,000	824,498	824,498
44100 Interest Apportioned	61,954	51,932	29,500	51,997	30,000	35,000
TOTAL GENERAL REVENUES	* 1,071,880	1,492,764	959,500	981,997	1,054,498	1,059,498 *
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	34,388			84,000		
48400 Sale of Fixed Assets-Vehicles		2,002				
TOTAL OTHER FINANCING SOURCES	* 34,388	2,002		84,000		*
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,735,221	1,912,705	1,450,505	1,877,028 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 6,448,712	5,171,296	9,272,919	9,577,886	9,086,093	9,446,164 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROAD DEPT 3-100  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-28-15 10:30 AM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: PUBLIC WAYS FUND 0003

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
UNREIMBURSED COSTS	** 1,592,684-	1,251,384-		803,417		*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
ADDS Asst Dir Dev Svcs-Public Work 9172-11105	.60	.60	.60	.60	1.00	1.00
ROMS Road Maint. Superintendent 5256- 6447	1.00	1.00	1.00	1.00	1.00	1.00
PWS2 Public Works Maint Super II 4320- 5345	2.00	2.00	2.00	2.00	2.00	2.00
PWS1 Public Works Maint Super I 3878- 4800	1.00	1.00	1.00	1.00		
PWS1 Public Works Maint Super I 3878- 4800	2.00	2.00	2.00	2.00	4.00	4.00
PWLM Public Works Lead Maint Worke 3636- 4519	2.00	2.00	2.00	2.00	2.00	2.00
PWEO Public Works Equip Operator 3443- 4285	6.00	6.00	6.00	6.00	7.00	6.00
PWM2 Public Works Maint Worker II 3082- 3847	12.00	12.00	12.00	12.00	2.00	3.00
OR						
PWM1 Public Works Maint Worker I 2765- 3443					7.00	7.00
OR						
PWMT Public Works Maint Wkr Trainee 2343- 2917					3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 26.60	26.60	26.60	26.60	29.00	29.00 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53200 Contribution to Other Agencies	124,747	82,832	123,843	123,843	109,112	109,112
TOTAL OTHER CHARGES	* 124,747	82,832	123,843	123,843	109,112	109,112 *
TOTAL GROSS BUDGET	** 124,747	82,832	123,843	123,843	109,112	109,112 *
TOTAL NET BUDGET	** 124,747	82,832	123,843	123,843	109,112	109,112 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
41410 Transportation Tax	124,747	91,272	123,843	123,843	109,112	109,112
TOTAL GOVERNMENTAL REVENUES	* 124,747	91,272	123,843	123,843	109,112	109,112 *
TOTAL REVENUES	** 124,747	91,272	123,843	123,843	109,112	109,112 *
UNREIMBURSED COSTS	**	8,440-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52150 Memberships	460	460	460	460	460	460
52180 Professional/Specialized Srvs					2,000	2,000
52260 Utilities	33,604	27,274	38,000	38,000	38,500	38,500
TOTAL SERVICES AND SUPPLIES	* 34,064	27,734	38,460	38,460	40,960	40,960 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	16	34	20	34	33	33
53620 Interfd Information Technology	258	258				
53641 Interfund DS Admin Services	2,623		13,509	13,509		
53670 Interfund Overhead (A-87) Cost	332	52	69	69	335	335
53697 Interfund Engineering					3,205	3,205
TOTAL OTHER CHARGES	* 3,229	344	13,598	13,612	3,573	3,573 *
TOTAL GROSS BUDGET	** 37,293	28,078	52,058	52,072	44,533	44,533 *
TOTAL NET BUDGET	** 37,293	28,078	52,058	52,072	44,533	44,533 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		13,546	13,546	22,561	22,561 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 37,293	28,078	65,604	65,618	67,094	67,094 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	15		30	30	30	30
45270 St Homeowners Property Tax	735	380	770	770	760	760
45380 Fed Wildlife Refuge	20					
TOTAL GOVERNMENTAL REVENUES	* 770	380	800	800	790	790 *
GENERAL REVENUES						
41110 Property Tax Current Secured	50,967	32,748	52,000	52,000	52,000	52,000
41111 Property Tax Curnt Supplementl	422	281				
41120 Property Tax Current Unsecured	3,686	3,894	3,304	3,304	3,304	3,304
41220 Property Tax Prior Unsecured	13-	145				
44100 Interest Apportioned	11,195	8,424	9,500	9,500	11,000	11,000
TOTAL GENERAL REVENUES	* 66,257	45,492	64,804	64,804	66,304	66,304 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			14		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 67,027	45,872	65,604	65,618	67,094	67,094 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: CO CONSOLIDATED ST LIGHT DIST (CONTINUED)  
 DEPT 0-340 05-11-15 5:43 PM  
 FUNCTION: ACTIVITY: FUND 0340

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
UNREIMBURSED COSTS	** 29,734-	17,794-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		380	380	360	360 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		380	380	360	360 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		354	380	380	360	360
TOTAL GENERAL REVENUES	*	354	380	380	360	360 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	354	380	380	360	360 *
UNREIMBURSED COSTS	**	354-	264-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		221	221	221	221 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		221	221	221	221 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	208	155	221	221	221	221
TOTAL GENERAL REVENUES	* 208	155	221	221	221	221 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 208	155	221	221	221	221 *
UNREIMBURSED COSTS	** 208-	155-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52130 Maintenance Structure/Imprvmnt		3,256	1,124	1,124	2,000	2,000
52150 Memberships	140	140	140	140	140	140
52180 Professional/Specialized Srvs			2,000	2,000	2,000	2,000
52260 Utilities	14,208	9,530	15,000	15,000	15,500	15,500
TOTAL SERVICES AND SUPPLIES	* 14,348	12,926	18,264	18,264	19,640	19,640 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	5	12	7	12	16	16
53641 Interfund DS Admin Services	2,215		13,509	13,509		
53670 Interfund Overhead (A-87) Cost	161	21-	28-	28-	260	260
53697 Interfund Engineering					3,205	3,205
TOTAL OTHER CHARGES	* 2,381	9-	13,488	13,493	3,481	3,481 *
TOTAL GROSS BUDGET	** 16,729	12,917	31,752	31,757	23,121	23,121 *
TOTAL NET BUDGET	** 16,729	12,917	31,752	31,757	23,121	23,121 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 16,729	12,917	31,752	31,757	23,121	23,121 *
USER PAY REVENUES						
47540 Refund		292				
TOTAL USER PAY REVENUES	*	292				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Curnt	17,708	9,988	18,000	18,000	18,000	17,500
41223 Prop Tax Special Assmnts Prior	122	26				
44100 Interest Apportioned	2,699	2,004	3,002	3,002	3,000	2,700
TOTAL GENERAL REVENUES	* 20,529	12,018	21,002	21,002	21,000	20,200 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		10,750	10,755	2,121	2,921 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 20,529	12,310	31,752	31,757	23,121	23,121 *
UNREIMBURSED COSTS	** 3,800-	607				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	290,658	122,131	347,221	247,221		171,809
51014 Other Pay	11,737	1,738	3,304	3,304		
51020 Extra Help			8,000	8,000		
51030 Overtime	4,305	1,700	4,400	4,400		
51100 Payroll Tax-Social Security	22,290	8,292	25,273	25,273		10,629
51101 Payroll Taxes-Medicare		1,041				2,486
51110 Co Contribution Retirement	57,632	25,391	73,497	73,497		37,606
51120 Co Contribution-Group Insuranc	60,165	32,111	64,555	64,555		22,536
51121 Contribution Deferred Comp						1,310
51150 Interfund Workers Compensation	1,970	2,431	2,431	2,431		1,579
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 448,757	194,835	528,681	428,681		247,955 *
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals	2,903	10,100	17,000	17,000	17,000	
52050 Clothing & Personal	1,492	526	1,000	1,000		100
52060 Communications	1,570	1,241	2,160	2,160		150
52120 Maintenance Equipment	163	141	1,400	1,400	1,400	
52130 Maintenance Structure/Imprvmnt	729		500	500	500	
52150 Memberships	760		1,085	1,085	1,085	1,085
52166 General Supplies	206					
52169 Outside Printing	1,795	1,346	3,000	3,000	2,000	2,000
52170 Office Expenses	274		750	750	750	150
52172 Postage	847	27			1,000	1,000
52173 Subscription-Publication	176		150	150	1,350	800
52180 Professional/Specialized Srvs	63	42	15,000	115,000	87,310	15,000
52190 Publication Legal Notice	3,847				1,000	1,000
52200 Rents & Leases Equipment			2,500	2,500	2,500	
52220 Small Tools	107		700	700	200	200
52230 Special Departmental Expense	400	6,395	13,500	13,500	13,500	13,300
52232 Employment Training	129	400	2,000	2,000	2,000	2,000
52250 Transportation & Travel	140		1,250	1,250	1,000	1,000
52260 Utilities	273	258	650	650	650	
TOTAL SERVICES AND SUPPLIES	* 15,874	20,476	62,645	162,645	133,245	37,785 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	813	1,598	931	1,598	1,300	263
53608 Interfund Vehicle Rental	177					
53613 Interfund Fleet Admin	6,508	1,202	2,486	2,486	4,579	
53614 Interfund Misc Non-Road					49,934	12,701
53615 Interfund Fuel & Oil	11,927	3,470	10,319	10,319	11,874	2,361
53616 Interfund Vehicle Maintenance	39,350	18,154	39,526	39,526	37,600	
53620 Interfd Information Technology	6,996	2,911	5,368	5,368	3,380	3,481
53623 Interfund Fingerprints		50	250	250	25	25
53636 Interfund IT Equipment Replmnt	816	415				
53685 Interfund Office Expense		7				
53689 Interfund Physical/Drug		137	375	375	302	
TOTAL OTHER CHARGES	* 66,587	27,944	59,255	59,922	108,994	18,831 *
TOTAL GROSS BUDGET	** 531,218	243,255	650,581	651,248	242,239	304,571 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services		223			848	848
55202 Intrafund Postage	145	3	161	161	93	93
55203 Intrafund Printing			150	150		
55204 Intrafund Copier Rental	1,155	1,011	1,452	1,452	881	881
55205 Intrafund Gen Insurance/Bonds	1,261	1,164	754	754	1,850	182
55208 Intrafund Drug Testing			90	90		
55211 Intrafund Fingerprints		49	40	40	74	74
55235 Intrafund Administration Srvs	40,471		162,189	162,189	108,374	20,384
55238 Intrafund Other	14,901-					
55245 Intrafund Engineering					384,772	68,862
TOTAL INTRAFUND TRANSFERS	* 28,131	2,450	164,836	164,836	496,892	91,324 *
TOTAL NET BUDGET	** 559,349	245,705	815,417	816,084	739,131	395,895 *
USER PAY REVENUES						
46147 Engineer Dev/Spec Project Fees		763				
46152 Plan & Engineering Fees	1,080	1,320	1,500	1,500	1,500	1,500
46155 Surveyor Lot Line Adjstmnt Fee	550-					
46509 Interfund Road Ditch Work	100,376		30,000	30,000		
46530 Interfund Water Agencies	246,276	75,345	262,025	262,025	126,000	126,000
46533 Interfund From Zone 9	2,093		750	750		
46575 Interfund Admin-Misc Depts			4,000	4,000		
46613 Inter Maintenance & Improvemnt	23,401					
47515 Contrib from othr Agency Sut C	143,376		84,743	84,743		23,515
47521 Insurance Reimbursement	19,843					
47540 Refund	550-	200				
TOTAL USER PAY REVENUES	* 535,345	77,628	383,018	383,018	127,500	151,015 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 535,345	77,628	383,018	383,018	127,500	151,015 *
UNREIMBURSED COSTS	** 24,004	168,077	432,399	433,066	611,631	244,880 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
ADDS Asst Dir Dev Svcs-Public Work 9172-11105	.20	.20	.20	.20		
DDPW Dep Director PW-Water Resourc 7906- 9629	1.00	1.00	1.00	1.00		
XXXX Senior Civil UF as Assoc Civi					1.00	1.00
ASCI Associate Civil Engineer 6888- 8400		1.00	1.00	1.00		1.00
PWS1 Public Works Maint Super I 3878- 4800	1.00	1.00	1.00	1.00		
WWSO Water Wastewater System Oper 4285- 5266	1.00					
PWEO Public Works Equip Operator 3443- 4285	1.00	1.00	1.00	1.00		
PWM2 Public Works Maint Worker II 3082- 3847	1.00	1.00	1.00	1.00		
TOTAL BUDGET UNIT POSITIONS	** 5.20	5.20	5.20	5.20	1.00	2.00 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52179 Prof & Spec Legislatv Advocacy	23,933	23,759	29,700	29,700	29,700	28,000
52180 Professional/Specialized Srvs	2,000					
52213 Special Dept Expense Flood			148,000	148,000		
52230 Special Departmental Expense	32		500	500	500	500
TOTAL SERVICES AND SUPPLIES	* 25,965	23,759	178,200	178,200	30,200	28,500 *
TOTAL GROSS BUDGET	** 25,965	23,759	178,200	178,200	30,200	28,500 *
TOTAL NET BUDGET	** 25,965	23,759	178,200	178,200	30,200	28,500 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45111 St Grant			148,000	148,000		
TOTAL GOVERNMENTAL REVENUES	*		148,000	148,000		*
TOTAL REVENUES	**		148,000	148,000		*
UNREIMBURSED COSTS	** 25,965	23,759	30,200	30,200	30,200	28,500 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52166 General Supplies	3,270					
52172 Postage		23				
52180 Professional/Specialized Srvs				210,000		
52200 Rents & Leases Equipment	9,826					
TOTAL SERVICES AND SUPPLIES	* 13,096	23		210,000		*
OTHER CHARGES						
53601 Interfund Ins ISF Premium	48	60	35	60	69	68
53614 Interfund Misc Non-Road	56,795					
53641 Interfund DS Admin Services	2,078					
53648 Interfund Water Resources	149,092	75,345	126,000	126,000	126,000	126,000
TOTAL OTHER CHARGES	* 208,013	75,405	126,035	126,060	126,069	126,068 *
TOTAL GROSS BUDGET	** 221,109	75,428	126,035	336,060	126,069	126,068 *
TOTAL NET BUDGET	** 221,109	75,428	126,035	336,060	126,069	126,068 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		11,315	11,315	11,281	11,282 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 221,109	75,428	137,350	347,375	137,350	137,350 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	90,684			210,000		
46586 Interfund From El Cerrito	1,000					
47543 Contribtn Frm Oth Agcy YC RDA	3,076	1,979	2,000	2,000	2,000	2,000
TOTAL USER PAY REVENUES	* 94,760	1,979	2,000	212,000	2,000	2,000 *
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	37					
45270 St Homeowners Property Tax	1,774	893	1,800	1,800	1,800	1,800
45380 Fed Wildlife Refuge	48					
TOTAL GOVERNMENTAL REVENUES	* 1,859	893	1,800	1,800	1,800	1,800 *
GENERAL REVENUES						
41110 Property Tax Current Secured	116,223	73,365	124,000	124,000	124,000	124,000
41111 Property Tax Curnt Supplementl	1,020	670				
41120 Property Tax Current Unsecured	8,894	9,156	8,150	8,150	8,150	8,150
41220 Property Tax Prior Unsecured	31-	350				
41625 YC RDA SUCCSOR ACY-RESID DISTR	194					
44100 Interest Apportioned	2,874	1,220	1,400	1,400	1,400	1,400
TOTAL GENERAL REVENUES	* 129,174	84,761	133,550	133,550	133,550	133,550 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			25		*
TOTAL GENERAL REVENUES	*					*

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: SUTTER COUNTY WATER AGENCY      DEPT 0-320  
 COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-09-15 4:03 PM  
 (1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION:  
 SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY:      FUND 0320

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	225,793	87,633	137,350	347,375	137,350 *
UNREIMBURSED COSTS	**	4,684-	12,205-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52040 Agriculture		52				
52180 Professional/Specialized Srvs		2,204				
TOTAL SERVICES AND SUPPLIES	*	2,256				*
OTHER CHARGES						
53614 Interfund Misc Non-Road	1,987				114,025	114,025
53641 Interfund DS Admin Services	12,028					
53648 Interfund Water Resources	86,503		114,025	114,025		
53687 Inter Special Dept Expense		159				
TOTAL OTHER CHARGES	* 100,518	159	114,025	114,025	114,025	114,025 *
TOTAL GROSS BUDGET	** 100,518	2,415	114,025	114,025	114,025	114,025 *
TOTAL NET BUDGET	** 100,518	2,415	114,025	114,025	114,025	114,025 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		950	950	3,100	3,100 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 100,518	2,415	114,975	114,975	117,125	117,125 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41524 Prop Spec Assmnt Curnt Zn 4	30,830	17,330	33,025	33,025	35,025	35,025
41525 Prop Spec Assmnt Curnt Zn 5	14,280	8,008	14,750	14,750	14,750	14,750
41526 Prop Spec Assmnt Curnt Zn 6	23,502	12,395	23,950	23,950	23,950	23,950
41527 Prop Spec Assmt Curnt Zn 7	27,821	18,273	28,750	28,750	28,750	28,750
41528 Prop Spec Assmnt Curnt Zn 8	16,657	11,599	14,500	14,500	14,500	14,500
41534 Prop Spec Assmnt Prior Zn 4	120	23				
41535 Prop Spec Assmnt Prior Zn 5	224	20				
41536 Prop Spec Assmnt Prior Zn 6	198					
41537 Prop Spec Assmnt Prior Zn 7	2,355	199				
44100 Interest Apportioned	499	286			150	150
TOTAL GENERAL REVENUES	* 116,486	68,133	114,975	114,975	117,125	117,125 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 116,486	68,133	114,975	114,975	117,125	117,125 *
UNREIMBURSED COSTS	** 15,968-	65,718-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53601 Interfund Ins ISF Premium	1	2	1	2	1	1
TOTAL OTHER CHARGES	* 1	2	1	2	1	1 *
TOTAL GROSS BUDGET	** 1	2	1	2	1	1 *
TOTAL NET BUDGET	** 1	2	1	2	1	1 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		249	249	249	219 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1	2	250	251	250	220 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	236	176	250	250	250	220
TOTAL GENERAL REVENUES	* 236	176	250	250	250	220 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			1		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 236	176	250	251	250	220 *
UNREIMBURSED COSTS	** 235-	174-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53601 Interfund Ins ISF Premium	1	2	1	2	1	1
53670 Interfund Overhead (A-87) Cost			48	48		
TOTAL OTHER CHARGES	*	1	2	49	50	1
TOTAL GROSS BUDGET	**	1	2	49	50	1
TOTAL NET BUDGET	**	1	2	49	50	1
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*			1,101	1,101	1,149
TOTAL INCREASES IN RESERVES	*					999
TOTAL BUDGET	**	1	2	1,150	1,151	1,150
TOTAL USER PAY REVENUES	*					1,000
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,057	787	1,150	1,150	1,150	1,000
TOTAL GENERAL REVENUES	*	1,057	787	1,150	1,150	1,150
TOTAL CANCELLATION OF OBLIGATED F/B	*				1	*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	1,057	787	1,150	1,151	1,150
UNREIMBURSED COSTS	**	1,056-	785-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53601 Interfund Ins ISF Premium	1	2	1	2	1	1
TOTAL OTHER CHARGES	* 1	2	1	2	1	1 *
TOTAL GROSS BUDGET	** 1	2	1	2	1	1 *
TOTAL NET BUDGET	** 1	2	1	2	1	1 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		21	21	21	19 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1	2	22	23	22	20 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	20	15	22	22	22	20
TOTAL GENERAL REVENUES	* 20	15	22	22	22	20 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			1		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 20	15	22	23	22	20 *
UNREIMBURSED COSTS	** 19-	13-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53601 Interfund Ins ISF Premium	1	2	1	2	1	1
TOTAL OTHER CHARGES	* 1	2	1	2	1	1 *
TOTAL GROSS BUDGET	** 1	2	1	2	1	1 *
TOTAL NET BUDGET	** 1	2	1	2	1	1 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		679	679	679	619 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1	2	680	681	680	620 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	638	476	680	680	680	620
TOTAL GENERAL REVENUES	* 638	476	680	680	680	620 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			1		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 638	476	680	681	680	620 *
UNREIMBURSED COSTS	** 637-	474-				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs			6,768	6,768		
52230 Special Departmental Expense	349					
TOTAL SERVICES AND SUPPLIES	* 349		6,768	6,768		*
OTHER CHARGES						
53601 Interfund Ins ISF Premium	14	33	19	33	6	6
53614 Interfund Misc Non-Road	9,856					
53628 Interfund Admin - Misc Depts			873	873		
53670 Interfund Overhead (A-87) Cost			3,520	3,520	47	47
53692 Inter Maintenance & Improvemnt	8,865					
TOTAL OTHER CHARGES	* 18,735	33	4,412	4,426	53	53 *
CAPITAL ASSETS						
54200 Structures & Improvements	504					
TOTAL CAPITAL ASSETS	* 504					*
TOTAL GROSS BUDGET	** 19,588	33	11,180	11,194	53	53 *
TOTAL NET BUDGET	** 19,588	33	11,180	11,194	53	53 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*				2,147	2,147 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 19,588	33	11,180	11,194	2,200	2,200 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,665	1,863	2,205	2,205	2,200	2,200
TOTAL GENERAL REVENUES	* 2,665	1,863	2,205	2,205	2,200	2,200 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		8,975	8,989		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 2,665	1,863	11,180	11,194	2,200	2,200 *
UNREIMBURSED COSTS	** 16,923	1,830-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs			1,505	1,505		
52230 Special Departmental Expense	349					
TOTAL SERVICES AND SUPPLIES	* 349		1,505	1,505		*
OTHER CHARGES						
53601 Interfund Ins ISF Premium	6	7	4	7	3	3
53628 Interfund Admin - Misc Depts			194	194		
53670 Interfund Overhead (A-87) Cost			1,786	1,786	9	9
TOTAL OTHER CHARGES	* 6	7	1,984	1,987	12	12 *
TOTAL GROSS BUDGET	** 355	7	3,489	3,492	12	12 *
TOTAL NET BUDGET	** 355	7	3,489	3,492	12	12 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		1,511	1,511	4,988	4,988 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 355	7	5,000	5,003	5,000	5,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	5,951	4,431	5,000	5,000	5,000	5,000
TOTAL GENERAL REVENUES	* 5,951	4,431	5,000	5,000	5,000	5,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			3		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 5,951	4,431	5,000	5,003	5,000	5,000 *
UNREIMBURSED COSTS	** 5,596-	4,424-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs			4,150	4,150		
52230 Special Departmental Expense	349					
TOTAL SERVICES AND SUPPLIES	* 349		4,150	4,150		*
OTHER CHARGES						
53510 Developer Reimbursement	18,725					
53601 Interfund Ins ISF Premium	71	5	3	5	25	24
53628 Interfund Admin - Misc Depts			535	535		
53670 Interfund Overhead (A-87) Cost					34	34
TOTAL OTHER CHARGES	* 18,796	5	538	540	59	58 *
TOTAL GROSS BUDGET	** 19,145	5	4,688	4,690	59	58 *
TOTAL NET BUDGET	** 19,145	5	4,688	4,690	59	58 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		43,912	43,912	4,575	4,575 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 19,145	5	48,600	48,602	4,634	4,633 *
USER PAY REVENUES						
46268 New Construction Drainage Fees	42,892	11,673	44,000	44,000		
TOTAL USER PAY REVENUES	* 42,892	11,673	44,000	44,000		*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	4,477	3,528	4,600	4,600	4,600	4,633
TOTAL GENERAL REVENUES	* 4,477	3,528	4,600	4,600	4,600	4,633 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			2		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 47,369	15,201	48,600	48,602	4,600	4,633 *
UNREIMBURSED COSTS	** 28,224-	15,196-			34	*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs			7,685	7,685		
52230 Special Departmental Expense	349					
TOTAL SERVICES AND SUPPLIES	* 349		7,685	7,685		*
OTHER CHARGES						
53601 Interfund Ins ISF Premium	9	10	6	10	5	5
53614 Interfund Misc Non-Road	9,169					
53628 Interfund Admin - Misc Depts			992	992		
53670 Interfund Overhead (A-87) Cost			74	74	21	21
53692 Inter Maintenance & Improvemnt	7,556					
TOTAL OTHER CHARGES	* 16,734	10	1,072	1,076	26	26 *
CAPITAL ASSETS						
54200 Structures & Improvements	2,132					
TOTAL CAPITAL ASSETS	* 2,132					*
TOTAL GROSS BUDGET	** 19,215	10	8,757	8,761	26	26 *
TOTAL NET BUDGET	** 19,215	10	8,757	8,761	26	26 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*				2,624	2,624 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 19,215	10	8,757	8,761	2,650	2,650 *
USER PAY REVENUES						
46260 Drainage/Water Hook-Up Charges			500	500	500	500
46268 New Construction Drainage Fees		1,364				
TOTAL USER PAY REVENUES	* 1,364	1,364	500	500	500	500 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,005	1,387	2,150	2,150	2,150	2,150
TOTAL GENERAL REVENUES	* 2,005	1,387	2,150	2,150	2,150	2,150 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		6,107	6,111		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 2,005	2,751	8,757	8,761	2,650	2,650 *
UNREIMBURSED COSTS	** 17,210	2,741-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs			10,892	10,892		
52230 Special Departmental Expense	349					
TOTAL SERVICES AND SUPPLIES	* 349		10,892	10,892		*
OTHER CHARGES						
53510 Developer Reimbursement	6,167					
53601 Interfund Ins ISF Premium	6	2	1	2	7	7
53628 Interfund Admin - Misc Depts			1,406	1,406		
53670 Interfund Overhead (A-87) Cost	57	29	38	38	20	20
TOTAL OTHER CHARGES	* 6,230	31	1,445	1,446	27	27 *
TOTAL GROSS BUDGET	** 6,579	31	12,337	12,338	27	27 *
TOTAL NET BUDGET	** 6,579	31	12,337	12,338	27	27 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*				153	153 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 6,579	31	12,337	12,338	180	180 *
USER PAY REVENUES						
46260 Drainage/Water Hook-Up Charges	3,278	660				
46268 New Construction Drainage Fees	789	1,681				
TOTAL USER PAY REVENUES	* 4,067	2,341				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	227	180	180	180	180	180
TOTAL GENERAL REVENUES	* 227	180	180	180	180	180 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		12,157	12,158		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 4,294	2,521	12,337	12,338	180	180 *
UNREIMBURSED COSTS	** 2,285	2,490-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53601 Interfund Ins ISF Premium	2	4	2	4	3	3
53614 Interfund Misc Non-Road	161		750	750	750	750
53653 Interfund Water Agency	2,093		750	750		
53670 Interfund Overhead (A-87) Cost			60	60		
TOTAL OTHER CHARGES	* 2,256	4	1,562	1,564	753	753 *
TOTAL GROSS BUDGET	** 2,256	4	1,562	1,564	753	753 *
TOTAL NET BUDGET	** 2,256	4	1,562	1,564	753	753 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		3,998	3,998	4,807	4,807 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 2,256	4	5,560	5,562	5,560	5,560 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Curnt	5,243	2,913	5,400	5,400	5,400	5,400
44100 Interest Apportioned	173	134	160	160	160	160
TOTAL GENERAL REVENUES	* 5,416	3,047	5,560	5,560	5,560	5,560 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			2		*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 5,416	3,047	5,560	5,562	5,560	5,560 *
UNREIMBURSED COSTS	** 3,160-	3,043-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals		2,184				
52060 Communications	937	908				
52100 Insurance	24					
52130 Maintenance Structure/Imprvmnt	17,906	108				
52150 Memberships	169					
52166 General Supplies	9,653					
52169 Outside Printing		80				
52170 Office Expenses	61					
52171 Copy/Printing Costs	190				192	192
52172 Postage	594	434				
52180 Professional/Specialized Srvs	57,259	3,412				
52193 Prof & Spec Services Admin	154,226					
52220 Small Tools	655					
52230 Special Departmental Expense	7,842	8,243				
52260 Utilities	27,457	21,556				
TOTAL SERVICES AND SUPPLIES	* 276,973	36,925			192	192 *
<b>OTHER CHARGES</b>						
53200 Contribution to Other Agencies		4,273				
53340 Retire Long-Term Debt	2,067					
53400 Interest Expense	6,074	298				
53602 Interfund Gen Insurance & Bond		30				
TOTAL OTHER CHARGES	* 8,141	4,601				*
<b>CAPITAL ASSETS</b>						
54200 Structures & Improvements	73,760	137,091				
54302 Depreciation Expense	160,521					
TOTAL CAPITAL ASSETS	* 234,281	137,091				*
TOTAL GROSS BUDGET	** 519,395	178,617			192	192 *
TOTAL NET BUDGET	** 519,395	178,617			192	192 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 519,395	178,617			192	192 *
<b>USER PAY REVENUES</b>						
46114 Admin/Clerical Cost Fee		550				
46320 Other Chgs Current Services		257				
46328 Water Service	75,066	79,500				
46333 Sewer Service	104,260	92,052				
47540 Refund		7,014				
TOTAL USER PAY REVENUES	* 179,326	179,373				*
<b>GOVERNMENTAL REVENUES</b>						
43203 Finance Charge/Late Fee	1,059-	1,150				

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: SUTTER COUNTY WATERWORKS DIST (CONTINUED)  
 DEPT 4-400 05-27-15 2:27 PM  
 FUNCTION: ACTIVITY: FUND 4400

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
45111 St Grant	88,241	98,640				
TOTAL GOVERNMENTAL REVENUES	* 87,182	99,790				*
GENERAL REVENUES						
44100 Interest Apportioned	2,680	1,742				
TOTAL GENERAL REVENUES	* 2,680	1,742				*
TOTAL AVAILABLE FUND BALANCE 7/1	* 848,837-	1,096,546-				*
TOTAL AVAILABLE FINANCING	** 579,649-	815,641-				*
UNREIMBURSED COSTS	** 1,099,044	994,258			192	192 *



General  
Government

Section C



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,164,134	932,770	1,219,964	1,219,964	1,273,541	1,181,437
51014 Other Pay	4,450	25,455	4,450	4,450	10,000	10,000
51020 Extra Help	40,448	15,098	16,000	16,000	16,000	8,000
51030 Overtime	12,878	5,071	2,500	2,500	2,500	2,500
51100 Payroll Tax-Social Security	89,275	65,977	89,546	89,546	75,513	71,776
51101 Payroll Taxes-Medicare		5,828			18,249	16,787
51110 Co Contribution Retirement	232,528	194,959	253,623	253,623	281,051	261,928
51120 Co Contribution-Group Insuranc	271,764	212,635	301,495	301,495	269,162	245,381
51121 Contribution Deferred Comp	228	128-	1,306	1,306	2,620	1,638
51130 Co Contrib Unemploymnt Insrnc		805				
51150 Interfund Workers Compensation	42,291	41,593	41,593	41,593	35,266	35,479
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,857,996	1,500,063	1,930,477	1,930,477	1,983,902	1,834,926 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	2,835	1,569	2,700	2,700	2,700	2,700
52120 Maintenance Equipment	224	12	800	800	800	800
52136 Computer Hardware	2,285					
52150 Memberships	555	555	555	555	555	555
52160 Miscellaneous Expense	200	15-				
52170 Office Expenses	4,947	3,428	8,000	8,000	8,000	8,000
52172 Postage			500	500		
52173 Subscription-Publication	2,443	2,208	3,000	3,000	3,000	3,000
52180 Professional/Specialized Srvs	1,718	990	3,000	3,000	3,000	3,000
52210 Rents/Leases Structures/Ground	566	510	650	650	650	650
52250 Transportation & Travel	4,422	4,146	8,500	8,500	8,500	8,500
TOTAL SERVICES AND SUPPLIES	* 20,195	13,403	27,705	27,705	27,205	27,205 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,366	3,143	1,831	3,143	3,560	3,494
53613 Interfund Fleet Admin	1,690	361	746	746	1,375	1,375
53615 Interfund Fuel & Oil	1,504	604	1,613	1,613	1,613	1,613
53616 Interfund Vehicle Maintenance	5,571	1,050	4,579	4,579	4,356	4,356
53620 Interfd Information Technology	106,828	34,638	125,614	125,614	139,801	137,505
53623 Interfund Fingerprints	50		100	100	50	50
53636 Interfund IT Equipment Replmnt	4,281	2,387				
53685 Interfund Office Expense		7				
53689 Interfund Physical/Drug	99		35	35	62	62
TOTAL OTHER CHARGES	* 121,389	42,190	134,518	135,830	150,817	148,455 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset		22,019	46,500	46,500		
TOTAL CAPITAL ASSETS	*	22,019	46,500	46,500		*
TOTAL GROSS BUDGET	** 1,999,580	1,577,675	2,139,200	2,140,512	2,161,924	2,010,586 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		451			4,160	4,160
55202 Intrafund Postage	10,289	9,282	9,012	9,012	9,108	9,108
55203 Intrafund Printing	3,636		5,500	5,500	3,500	3,500

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55204 Intrafund Copier Rental	3,381	2,442	4,511	4,511	2,174	2,174
55205 Intrafund Gen Insurance/Bonds	563	411	646	646	1,022	905
55211 Intrafund Fingerprints	64		80	80	148	148
TOTAL INTRAFUND TRANSFERS	* 17,933	12,586	19,749	19,749	20,112	19,995 *
TOTAL NET BUDGET	** 2,017,513	1,590,261	2,158,949	2,160,261	2,182,036	2,030,581 *
USER PAY REVENUES						
46117 Assessor-Service Charge	8,794	10,139	7,750	7,750	8,000	8,000
46177 Public Works Services Fees	210					
46325 Data Processing Services	3,940	4,237				
46578 Interfund Trans In-Special Rev	131,450		16,000	16,000		10,500
47500 Other Revenue	15		1,000	1,000	1,000	1,000
47540 Refund	104					
TOTAL USER PAY REVENUES	* 144,513	14,376	24,750	24,750	9,000	19,500 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 144,513	14,376	24,750	24,750	9,000	19,500 *
UNREIMBURSED COSTS	** 1,873,000	1,575,885	2,134,199	2,135,511	2,173,036	2,011,081 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COAS County Assessor	FLAT 9724	1.00	1.00	1.00	1.00	1.00
ASSA Assistant Assessor	6779- 8305	1.00	1.00	1.00	1.00	1.00
(FROZEN)						
CHAP Chief Appraiser	5852- 7165	1.00	1.00	1.00	1.00	1.00
(FROZEN)						
SUAU Supvg Auditor-Appraiser	4800- 5888				1.00	1.00
AUA3 Auditor-Appraiser III	4334- 5360	2.00	2.00	2.00	2.00	2.00
OR						
AUA2 Auditor-Appraiser II	3889- 4814					
OR						
AUA1 Auditor-Appraiser I	3481- 4334					
APR3 Appraiser III	4107- 5073	6.00	6.00	6.00	6.00	6.00
OR						
APR2 Appraiser II	3677- 4570					
OR						
APR1 Appraiser I	3297- 4107					
SMTT Senior Mapping/Title Tech	4334- 5360	1.00	1.00	1.00	1.00	1.00
OR						
MATT Mapping/Title Technician	3297- 4107					
APRA Appraisal Aide	3082- 3847	1.00	1.00	1.00	1.00	1.00
ASOS Assessment Office Supervisor	4096- 5058	1.00	1.00	1.00	1.00	1.00
SRAT Senior Assessment Technician	3541- 4385	1.00	1.00	1.00	1.00	1.00
AST3 Assessment Technician III	3170- 3957	7.00	7.00	7.00	7.00	7.00
OR						
AST2 Assessment Technician II	2843- 3541					
OR						
AST1 Assessment Technician I	2553- 3170					

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: ASSESSOR      DEPT 1-203  
 COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-09-15 2:14 PM  
 (1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: GENERAL  
 SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY: FINANCE      FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL BUDGET UNIT POSITIONS	**    22.00	22.00	22.00	22.00	23.00	23.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	685,449	552,316	692,015	699,515	713,233	713,233
51014 Other Pay	7,445	13,743	9,000	9,000	23,475	9,000
51020 Extra Help	44,683	34,441	8,200	52,900	9,190	9,190
51030 Overtime	1,662	6,153	5,000	5,000	5,000	5,000
51100 Payroll Tax-Social Security	53,132	40,547	52,799	52,799	44,643	44,643
51101 Payroll Taxes-Medicare		3,754			10,466	10,466
51110 Co Contribution Retirement	135,930	114,997	143,872	143,872	158,125	158,125
51120 Co Contribution-Group Insuranc	125,671	104,542	137,716	137,716	116,260	116,260
51121 Contribution Deferred Comp	503	1,548	653	653	1,965	1,965
51150 Interfund Workers Compensation	5,029	3,566	3,566	3,566	3,726	3,748
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,059,504	875,607	1,052,821	1,105,021	1,086,083	1,071,630 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,121	1,435	1,300	1,300	1,600	1,600
52120 Maintenance Equipment	940		350	350	350	350
52135 Software License & Maintenance		1,164			500	500
52150 Memberships	1,733	1,720	1,600	1,600	2,300	2,300
52169 Outside Printing	1,060	3,374	500	500	6,500	6,500
52170 Office Expenses	17,991	10,468	16,000	16,000	11,500	11,500
52173 Subscription-Publication	2,302	1,063	1,900	1,900	1,150	1,150
52180 Professional/Specialized Srvs	6,083	22,883	38,400	45,687		
52210 Rents/Leases Structures/Ground		1,602	2,160	2,160	2,140	2,140
52225 Office Equipment		1,762				
52232 Employment Training	10,434	2,375	9,150	9,150	8,530	8,530
52250 Transportation & Travel	2,225	5,079	3,200	3,200	9,850	9,850
TOTAL SERVICES AND SUPPLIES	* 43,889	52,925	74,560	81,847	44,420	44,420 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,818	4,699	2,738	4,699	6,090	5,978
53620 Interfd Information Technology	261,451	140,341	263,660	263,660	346,177	352,258
53623 Interfund Fingerprints	50	50	75	75	50	50
53636 Interfund IT Equipment Replmnt	2,650	1,349				
53651 Interfund Projects	11,511	6,534		92,080	72,644	72,644
53685 Interfund Office Expense	20	13				
53688 Interfund Rents/Leases	2,136					
53689 Interfund Physical/Drug	124	62	280	280	124	124
TOTAL OTHER CHARGES	* 279,760	153,048	266,753	360,794	425,085	431,054 *
TOTAL GROSS BUDGET	** 1,383,153	1,081,580	1,394,134	1,547,662	1,555,588	1,547,104 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		433			1,561	1,561
55202 Intrafund Postage	12,286	9,171	13,319	13,319	12,504	12,504
55203 Intrafund Printing			600	600	100	100
55204 Intrafund Copier Rental	2,312	1,781	2,770	2,770	1,501	1,501
55205 Intrafund Gen Insurance/Bonds	253	289	302	302	426	377
55211 Intrafund Fingerprints	98	49	160	160	148	148
55238 Intrafund Other				7,500-		
TOTAL INTRAFUND TRANSFERS	* 14,949	11,723	17,151	9,651	16,240	16,191 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL NET BUDGET	** 1,398,102	1,093,303	1,411,285	1,557,313	1,571,828	1,563,295 *
USER PAY REVENUES						
46115 Audit & Accounting Fees-Auditr	2,500	2,500	2,500	2,500	2,500	2,500
46150 Photocopy Charges	2					
47500 Other Revenue		154				
47540 Refund	239					
TOTAL USER PAY REVENUES	* 2,741	2,654	2,500	2,500	2,500	2,500 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 2,741	2,654	2,500	2,500	2,500	2,500 *
UNREIMBURSED COSTS	** 1,395,361	1,090,649	1,408,785	1,554,813	1,569,328	1,560,795 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
AUCO Auditor-Controller	FLAT 10176	1.00	1.00	1.00	1.00	1.00
ASAU Assistant Auditor-Controller	6447- 7906	1.00	1.00	1.00	1.00	1.00
ACSA Acctg Systems Analyst	4728- 5852	1.00	1.00	1.00	1.00	1.00
ACC2 Accountant II	4107- 5073	5.00	5.00	5.00	5.00	5.00
ACT2 Accounting Technician II	3541- 4385	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	**	10.00	10.00	10.00	10.00	10.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	173,020	123,036	173,020	173,020	173,680	173,680
51100 Payroll Tax-Social Security	13,146	8,838	12,619	12,619	10,552	10,552
51101 Payroll Taxes-Medicare		693			2,468	2,468
51110 Co Contribution Retirement	27,769	25,403	28,776	28,776	30,804	30,804
51111 Retirement Allowance	1,834	204	1,848	1,848		
51120 Co Contribution-Group Insuranc	24,538	21,375	24,829	24,829	29,715	29,715
51121 Contribution Deferred Comp		99				
51150 Interfund Workers Compensation	560	1,019	1,019	1,019	717	721
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 240,867	180,667	242,111	242,111	247,936	247,940 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	7,168	4,285	6,000	6,000	6,000	6,000
52170 Office Expenses	1,015	811	1,800	1,800	1,800	1,800
52190 Publication Legal Notice	13,147	9,651	18,500	18,500	18,500	18,500
52225 Office Equipment	362	256	200	200	250	250
52230 Special Departmental Expense	2,108	2,662	3,000	3,000	3,200	3,200
52232 Employment Training			100	100	100	500
52250 Transportation & Travel	9,764	16,273	15,000	15,000	20,000	20,000
TOTAL SERVICES AND SUPPLIES	* 33,564	33,938	44,600	44,600	49,850	50,250 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	22,192	30,197	17,595	30,197	7,614	7,474
53620 Interfd Information Technology	13,441	8,066	17,356	17,356	17,878	17,350
53636 Interfund IT Equipment Replmnt	1,019	519				
TOTAL OTHER CHARGES	* 36,652	38,782	34,951	47,553	25,492	24,824 *
TOTAL GROSS BUDGET	** 311,083	253,387	321,662	334,264	323,278	323,014 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		103			410	410
55202 Intrafund Postage	317	151	403	403	270	270
55203 Intrafund Printing	2,247	529	2,135	2,135	2,135	2,135
55204 Intrafund Copier Rental	1,225	874	1,369	1,369	1,004	1,004
55205 Intrafund Gen Insurance/Bonds	366	428	439	439	704	619
TOTAL INTRAFUND TRANSFERS	* 4,155	2,085	4,346	4,346	4,523	4,438 *
TOTAL NET BUDGET	** 315,238	255,472	326,008	338,610	327,801	327,452 *
<b>USER PAY REVENUES</b>						
47407 Other Sales	85	230				
TOTAL USER PAY REVENUES	* 85	230				*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 85	230				*
UNREIMBURSED COSTS	** 315,153	255,242	326,008	338,610	327,801	327,452 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: BOARD OF SUPERVISORS (CONTINUED)  
 FUNCTION: GENERAL  
 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE  
 DEPT 1-101  
 05-21-15 3:11 PM  
 FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
COSU County Supervisor	FLAT 2873	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL BUDGET UNIT POSITIONS	**	5.00	5.00	5.00	5.00	5.00	5.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	100,223	54,915	104,873	104,873	84,907	80,946
51013 Special Pay	2,476	1,320	2,600	2,600	1,950	1,950
51014 Other Pay	1,254	2,133	2,500	2,500	2,300	2,300
51020 Extra Help		3,890				
51100 Payroll Tax-Social Security	7,308	3,943	7,427	7,427	4,745	4,767
51101 Payroll Taxes-Medicare		372			1,109	1,114
51110 Co Contribution Retirement	20,386	11,811	21,733	21,733	18,824	18,378
51120 Co Contribution-Group Insuranc	31,076	22,533	31,237	31,237	32,924	30,390
51121 Contribution Deferred Comp	195	827	653	653	1,343	1,343
51130 Co Contrib Unemploymnt Insrnc	11,700					
51150 Interfund Workers Compensation	352	728	728	728	435	437
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 174,970	102,472	171,751	171,751	148,537	141,625 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	353	292	350	350	400	400
52120 Maintenance Equipment			250	250	250	100
52135 Software License & Maintenance					43,900	400
52136 Computer Hardware		1,255	2,000	2,000	600	600
52150 Memberships	125	400	275	275	400	275
52170 Office Expenses	349	676	1,000	1,000	1,200	1,000
52180 Professional/Specialized Srvs			1,000	1,000	2,000	2,000
52210 Rents/Leases Structures/Ground	2,235	2,175	2,400	2,400	2,400	2,400
52225 Office Equipment	207					
52232 Employment Training	266	182	300	300	400	325
52250 Transportation & Travel	125		225	225	1,007	300
TOTAL SERVICES AND SUPPLIES	* 3,660	4,980	7,800	7,800	52,557	7,800 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	101	221	129	221	307	302
53620 Interfd Information Technology	4,178	2,103	4,534	4,534	6,355	5,877
53623 Interfund Fingerprints			50	50	25	25
53636 Interfund IT Equipment Replmnt	612	311				
53685 Interfund Office Expense	7	7				
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 4,898	2,642	4,748	4,840	6,687	6,204 *
TOTAL GROSS BUDGET	** 183,528	110,094	184,299	184,391	207,781	155,629 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		46			182	182
55202 Intrafund Postage	661	569	1,078	1,078	841	841
55203 Intrafund Printing			150	150	150	150
55204 Intrafund Copier Rental	548	389	608	608	446	446
55205 Intrafund Gen Insurance/Bonds	29	42	45	45	58	52
55211 Intrafund Fingerprints			40	40	74	74
TOTAL INTRAFUND TRANSFERS	* 1,238	1,046	1,921	1,921	1,751	1,745 *
TOTAL NET BUDGET	** 184,766	111,140	186,220	186,312	209,532	157,374 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
USER PAY REVENUES						
46150 Photocopy Charges		10	50	50	50	50
46320 Other Chgs Current Services			100			
47540 Refund	5					
TOTAL USER PAY REVENUES	* 5	110	50	50	50	50 *
GOVERNMENTAL REVENUES						
43106 Administrative Service Revenue	700	950	750	750	750	750
TOTAL GOVERNMENTAL REVENUES	* 700	950	750	750	750	750 *
TOTAL REVENUES	** 705	1,060	800	800	800	800 *
UNREIMBURSED COSTS	** 184,061	110,080	185,420	185,512	208,732	156,574 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COCL County Clerk-Recorder FLAT 9162	.10	.10	.10	.10	.15	.15
ACC1 Accountant I 3677- 4570	.03	.03	.03	.03	.03	.03
BDC3 Board Clerk III 3443- 4265	1.80	1.50	1.50	1.50	1.60	1.50
OR						
BDC2 Board Clerk II 3259- 4062						
OR						
BDC1 Board Clerk I 2930- 3643						
EACB Exec Asst/Asst Clerk of Board 4265- 5184	.20					
TOTAL BUDGET UNIT POSITIONS	** 2.13	1.63	1.63	1.63	1.78	1.68 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	276,683	212,428	282,798	282,798	289,539	286,986
51014 Other Pay	3,511	8,465	3,512	3,512	3,548	3,548
51020 Extra Help	8,091	11,416	12,000	12,000	12,000	12,000
51030 Overtime	25	574	2,000	2,000	2,000	2,000
51100 Payroll Tax-Social Security	20,548	15,376	20,310	20,310	16,651	16,733
51101 Payroll Taxes-Medicare		1,238			3,878	3,895
51110 Co Contribution Retirement	55,425	44,823	58,794	58,794	64,191	63,625
51120 Co Contribution-Group Insuranc	53,251	44,313	52,491	52,491	54,125	52,682
51121 Contribution Deferred Comp	311	65	359	359	360	360
51130 Co Contrib Unemploymnt Insrnc	290	787				
51150 Interfund Workers Compensation	1,196	1,407	1,407	1,407	712	716
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 419,331	340,892	433,671	433,671	447,004	442,545 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,507	1,056	1,700	1,700	2,000	1,700
52120 Maintenance Equipment	25,620	25,640	27,620	27,620	29,120	28,720
52135 Software License & Maintenance	41,342	36,333	42,000	42,000	67,000	47,000
52136 Computer Hardware	498	3,085			20,000	
52150 Memberships	433	675	360	360	510	510
52170 Office Expenses	1,645	921	2,200	2,200	2,200	2,000
52171 Copy/Printing Costs			400	400	400	125
52172 Postage	7,925	8,098	30,420	30,420	30,420	30,420
52173 Subscription-Publication	538	337	550	550	550	550
52180 Professional/Specialized Srvs	2,509	1,446	2,900	2,900	2,900	2,800
52210 Rents/Leases Structures/Ground	2,879	2,999	3,000	3,000	3,300	3,000
52230 Special Departmental Expense	114,334	102,469	194,400	194,400	194,400	185,000
52232 Employment Training	1,415	5,805	2,000	2,000	3,400	2,600
52250 Transportation & Travel	1,580	1,557	2,600	2,600	3,075	2,700
TOTAL SERVICES AND SUPPLIES	* 202,225	190,421	310,150	310,150	359,275	307,125 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	520	1,136	662	1,136	1,211	1,189
53615 Interfund Fuel & Oil		67			70	70
53620 Interfd Information Technology	34,252	21,002	28,372	28,372	50,735	48,630
53623 Interfund Fingerprints		25	75	75	50	50
53636 Interfund IT Equipment Replmnt	4,281	1,557				
53685 Interfund Office Expense		7				
53689 Interfund Physical/Drug		62	195	195	62	62
TOTAL OTHER CHARGES	* 39,053	23,856	29,304	29,778	52,128	50,001 *
TOTAL GROSS BUDGET	** 660,609	555,169	773,125	773,599	858,407	799,671 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		15			277	277
55202 Intrafund Postage	3,623	6,266	3,883	3,883	3,561	3,561
55203 Intrafund Printing	128	181	175	175	175	175
55204 Intrafund Copier Rental	1,648	1,110	1,517	1,517	1,458	1,458
55205 Intrafund Gen Insurance/Bonds	622	725	740	740	1,218	1,071
55211 Intrafund Fingerprints		49	150	150	197	148

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55216 Intrafund Mapping Service	543					
TOTAL INTRAFUND TRANSFERS	* 6,564	8,346	6,465	6,465	6,886	6,690 *
TOTAL NET BUDGET	** 667,173	563,515	779,590	780,064	865,293	806,361 *
USER PAY REVENUES						
46125 Election Services	27	42,765	55,000	55,000		
46127 Candidate Filing Fee	19,704				20,000	20,000
46150 Photocopy Charges	344	455	100	100	500	500
46173 Miscellaneous	728	101				
46578 Interfund Trans In-Special Rev	7,251		20,000	20,000	25,000	25,000
47407 Other Sales	943	673	1,500	1,500	2,000	2,000
47527 Returned Check Fees		36				
47540 Refund	21	460				
TOTAL USER PAY REVENUES	* 29,018	44,490	76,600	76,600	47,500	47,500 *
GOVERNMENTAL REVENUES						
45111 St Grant		25,072	5,000	5,000	20,000	20,000
45280 St Mandate Postcard Reg	325	1,428	2,200	2,200	2,200	2,200
TOTAL GOVERNMENTAL REVENUES	* 325	26,500	7,200	7,200	22,200	22,200 *
TOTAL REVENUES	** 29,343	70,990	83,800	83,800	69,700	69,700 *
UNREIMBURSED COSTS	** 637,830	492,525	695,790	696,264	795,593	736,661 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COCL County Clerk-Recorder	FLAT 9162 .50	.50	.50	.50	.50	.50
ASRV Asst Reg Voters	4482- 5540 1.00	1.00	1.00	1.00	1.00	1.00
ACC1 Accountant I	3677- 4570 .33	.33	.33	.33	.39	.33
SREC Senior Elections Clerk	3001- 3740 1.00	1.00	1.00	1.00	1.00	1.00
ELC2 Elections Clerk II	2843- 3541 2.00	2.00	2.00	2.00	2.00	2.00
OR						
ELC1 Elections Clerk I	2553- 3170					
TOTAL BUDGET UNIT POSITIONS	** 4.83	4.83	4.83	4.83	4.89	4.83 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	229,598	174,766	237,376	237,376	212,321	210,929
51013 Special Pay	845	830	840	840	720	720
51014 Other Pay	1,942	4,271	1,942	1,942	1,962	1,962
51020 Extra Help		741				
51100 Payroll Tax-Social Security	16,508	11,753	16,988	16,988	12,053	12,145
51101 Payroll Taxes-Medicare		1,066			2,819	2,839
51110 Co Contribution Retirement	45,586	36,475	49,350	49,350	47,072	46,923
51120 Co Contribution-Group Insuranc	51,264	40,027	52,657	52,657	47,627	46,221
51121 Contribution Deferred Comp	251	49	196	196	197	197
51150 Interfund Workers Compensation	2,212	3,027	3,027	3,027	2,776	2,793
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 348,206	273,005	362,376	362,376	327,547	324,729 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,132	842	1,200	1,200	1,400	1,200
52120 Maintenance Equipment	240	67	2,000	2,000	2,800	2,800
52135 Software License & Maintenance	31,641	27,163	32,811	32,811	30,800	30,800
52136 Computer Hardware	308	2,349	4,400	4,400	400	400
52150 Memberships	796	1,012	1,150	1,150	1,015	1,015
52170 Office Expenses	2,287	4,473	2,500	2,500	2,500	2,500
52172 Postage	22	49	75	75	75	75
52173 Subscription-Publication	150	150	200	200	200	200
52180 Professional/Specialized Srvs	2,930	1,922	60,000	60,000	125,000	125,000
52210 Rents/Leases Structures/Ground	4,139	3,816	4,380	4,380	4,450	4,450
52225 Office Equipment	315		11,200		4,500	4,500
52230 Special Departmental Expense	3,624		6,000		10,000	10,000
52232 Employment Training	611	963	800	800	1,630	1,000
52250 Transportation & Travel	1,691	1,195	1,900	1,900	3,240	1,700
TOTAL SERVICES AND SUPPLIES	* 49,886	44,001	128,616	111,416	188,010	185,640 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	358	805	469	805	946	928
53620 Interfd Information Technology	23,055	9,137	24,074	24,074	33,291	30,722
53636 Interfund IT Equipment Replmnt	3,466	1,661				
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 26,879	11,603	24,578	24,914	34,237	31,650 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset				21,200		
TOTAL CAPITAL ASSETS	*			21,200		*
TOTAL GROSS BUDGET	** 424,971	328,609	515,570	519,906	549,794	542,019 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		101			397	397
55202 Intrafund Postage	10,293	6,964	11,781	11,781	11,261	11,261
55203 Intrafund Printing	23	64	325	325	100	100
55204 Intrafund Copier Rental	1,662	1,519	2,307	2,307	1,980	1,980
55205 Intrafund Gen Insurance/Bonds	209	238	246	246	374	330
55211 Intrafund Fingerprints			40	40		

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55238 Intrafund Other					7,500		
TOTAL INTRAFUND TRANSFERS	*	12,187	8,886	14,699	22,199	14,112	14,068 *
TOTAL NET BUDGET	**	437,158	337,495	530,269	542,105	563,906	556,087 *
USER PAY REVENUES							
46150 Photocopy Charges		25,226	19,491	25,000	25,000	18,000	24,000
46173 Miscellaneous		475	279	300	300	300	410
46190 Public Guardian/Conservtr Fees		560					
46210 Recording Fees Recorder		278,159	241,193	290,000	290,000	290,042	295,000
46320 Other Chgs Current Services		69					
46325 Data Processing Services		17,323	12,085	15,000	15,000	23,000	20,000
46578 Interfund Trans In-Special Rev		84,784		171,000	182,500	188,800	188,800
47407 Other Sales		25					
TOTAL USER PAY REVENUES	*	406,621	273,048	501,300	512,800	520,142	528,210 *
GOVERNMENTAL REVENUES							
43210 Other Court Fines		550					
TOTAL GOVERNMENTAL REVENUES	*	550					*
TOTAL REVENUES	**	407,171	273,048	501,300	512,800	520,142	528,210 *
UNREIMBURSED COSTS	**	29,987	64,447	28,969	29,305	43,764	27,877 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
COCL County Clerk-Recorder	FLAT	9162 .25	.25	.25	.25	.20	.20
ASCR Asst County Clerk-Recorder	4728- 5852	.50	.50	.50	.50	.50	.50
SDCR Supvg Deputy Clerk-Recorder	3383- 4213	.70	.70	.70	.70	.60	.60
ACC1 Accountant I	3677- 4570	.18	.18	.18	.18	.21	.18
DCR3 Deputy Clerk-Recorder III	3001- 3740	3.50	3.50	3.50	3.50	3.00	3.00
OR							
DCR2 Deputy Clerk-Recorder II	2843- 3541						
OR							
DCR1 Deputy Clerk-Recorder I	2553- 3170						
OR							
DCR2 Deputy Clerk-Recorder II	2843- 3541						
TOTAL BUDGET UNIT POSITIONS	**	5.13	5.13	5.13	5.13	4.51	4.48 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	129,452	110,405	128,368	128,368	153,526	153,061
51013 Special Pay	360	135	360	360	480	480
51014 Other Pay	1,941	3,045	1,950	1,950	1,962	1,962
51020 Extra Help		757				
51100 Payroll Tax-Social Security	9,643	7,481	9,244	9,244	8,764	8,891
51101 Payroll Taxes-Medicare		691			2,049	2,079
51110 Co Contribution Retirement	25,790	22,966	26,688	26,688	34,037	34,040
51120 Co Contribution-Group Insuranc	26,233	23,397	25,416	25,416	30,819	30,557
51121 Contribution Deferred Comp	73	11	65	65	66	66
51150 Interfund Workers Compensation	406	559	559	559	532	535
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 193,898	169,447	192,650	192,650	232,235	231,671 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	497	384	600	600	700	600
52120 Maintenance Equipment	240	29	150	150	150	150
52135 Software License & Maintenance	4,824	4,020	5,300	5,300	5,500	5,200
52136 Computer Hardware	308		325	325	400	325
52150 Memberships	258	300	260	260	410	395
52170 Office Expenses	1,859	1,301	1,500	1,500	1,730	1,550
52172 Postage		51	80	80	100	80
52173 Subscription-Publication	277	150	150	150	150	150
52225 Office Equipment	315	236	400	400	400	400
52232 Employment Training	764	173	750	750	850	750
52250 Transportation & Travel	641	720	1,750	1,750	2,055	1,750
TOTAL SERVICES AND SUPPLIES	* 9,983	7,364	11,265	11,265	12,445	11,350 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	121	326	190	326	355	348
53620 Interfd Information Technology	5,071	1,759	5,513	5,513	6,707	6,458
53636 Interfund IT Equipment Replmnt	408	208				
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 5,600	2,293	5,738	5,874	7,062	6,806 *
TOTAL GROSS BUDGET	** 209,481	179,104	209,653	209,789	251,742	249,827 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	3,253	2,704	3,259	3,259	3,409	3,409
55203 Intrafund Printing	68	180	100	100	100	100
55204 Intrafund Copier Rental	931					
55205 Intrafund Gen Insurance/Bonds	69	90	94	94	142	125
55211 Intrafund Fingerprints			40	40		
TOTAL INTRAFUND TRANSFERS	* 4,321	2,974	3,493	3,493	3,651	3,634 *
TOTAL NET BUDGET	** 213,802	182,078	213,146	213,282	255,393	253,461 *
<b>USER PAY REVENUES</b>						
42620 Marriage Licenses	22,316	16,684	21,000	21,000	21,000	21,000
46150 Photocopy Charges	180	294	200	200	200	250
46173 Miscellaneous	36	11				



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46320 Other Chgs Current Services	104,942	100,904	90,000	90,000	110,000	115,000
TOTAL USER PAY REVENUES	* 127,474	117,893	111,200	111,200	131,200	136,250 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 127,474	117,893	111,200	111,200	131,200	136,250 *
UNREIMBURSED COSTS	** 86,328	64,185	101,946	102,082	124,193	117,211 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COCL County Clerk-Recorder	FLAT 9162 .15	.15	.15	.15	.15	.15
ASCR Asst County Clerk-Recorder	4728- 5852 .50	.50	.50	.50	.50	.50
SDCR Supvg Deputy Clerk-Recorder	3383- 4213 .30	.30	.30	.30	.40	.40
ACC1 Accountant I	3677- 4570 .06	.06	.08	.06	.07	.06
DCR3 Deputy Clerk-Recorder III	3001- 3740 1.50	1.50	1.50	1.50	2.00	2.00
OR						
DCR2 Deputy Clerk-Recorder II	2843- 3541					
OR						
DCR1 Deputy Clerk-Recorder I	2553- 3170					
DCR1 Deputy Clerk-Recorder I	2553- 3170					
TOTAL BUDGET UNIT POSITIONS	** 2.51	2.51	2.53	2.51	3.12	3.11 *

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES							
53200 Contribution to Other Agencies		22,756	15,486	20,000	20,000	10,660	20,240
TOTAL OTHER CHARGES	*	22,756	15,486	20,000	20,000	10,660	20,240 *
TOTAL GROSS BUDGET	**	22,756	15,486	20,000	20,000	10,660	20,240 *
TOTAL NET BUDGET	**	22,756	15,486	20,000	20,000	10,660	20,240 *
USER PAY REVENUES							
42621 Marriage Lic Domestic Violence		22,756	15,486	20,000	20,000	11,845	22,000
TOTAL USER PAY REVENUES	*	22,756	15,486	20,000	20,000	11,845	22,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	22,756	15,486	20,000	20,000	11,845	22,000 *
UNREIMBURSED COSTS	**					1,185-	1,760-*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	597,851	529,615	668,620	668,620	681,986	681,986
51013 Special Pay	957	27				
51014 Other Pay	26,022	34,522	30,761	30,761	36,465	36,465
51020 Extra Help	3,914					
51100 Payroll Tax-Social Security	40,287	31,288	46,009	46,009	36,948	36,948
51101 Payroll Taxes-Medicare		3,242			10,108	10,108
51110 Co Contribution Retirement	118,769	110,149	139,007	139,007	151,195	151,195
51120 Co Contribution-Group Insuranc	61,942	65,874	82,554	82,554	72,901	72,901
51121 Contribution Deferred Comp	652	581	1,894	1,894	1,245	1,245
51150 Interfund Workers Compensation	13,187	8,454	8,454	8,454	9,420	9,477
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 863,581	783,752	977,299	977,299	1,000,268	1,000,325 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	4,631	1,904	5,000	5,000	5,000	5,000
52120 Maintenance Equipment			400	400	400	400
52135 Software License & Maintenance	751					
52136 Computer Hardware	348		500	500	500	500
52150 Memberships	150		215	215	275	275
52169 Outside Printing	1,027		1,250	1,250	1,250	1,250
52170 Office Expenses	3,812	3,792	4,500	4,500	4,500	4,500
52173 Subscription-Publication	314	218	500	500	500	500
52180 Professional/Specialized Srvs			30,000	30,000	30,000	30,000
52190 Publication Legal Notice			500	500	500	500
52210 Rents/Leases Structures/Ground		425	591	591	591	591
52225 Office Equipment	1,733	2,815	750	750	750	750
52230 Special Departmental Expense	207	740	500	500	1,000	1,000
52232 Employment Training	1,377	387	1,500	1,500	1,500	1,500
52250 Transportation & Travel	12,830	8,798	12,500	12,500	14,500	14,500
52260 Utilities		278				
TOTAL SERVICES AND SUPPLIES	* 27,180	19,357	58,706	58,706	61,266	61,266 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	528	1,160	676	1,160	1,307	1,282
53620 Interfd Information Technology	27,887	10,618	31,985	31,985	34,338	33,246
53623 Interfund Fingerprints	50		25	25	25	25
53636 Interfund IT Equipment Replmnt	1,631	830				
53651 Interfund Projects			25,000	25,000		
53685 Interfund Office Expense	7	7				
53688 Interfund Rents/Leases	567					
53689 Interfund Physical/Drug	124		70	70	62	62
TOTAL OTHER CHARGES	* 30,794	12,615	57,756	58,240	35,732	34,615 *
TOTAL GROSS BUDGET	** 921,555	815,724	1,093,761	1,094,245	1,097,266	1,096,206 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		80			319	319
55202 Intrafund Postage	109	126	143	143	118	118
55203 Intrafund Printing	199	133	150	150	150	150
55204 Intrafund Copier Rental	968	680	1,065	1,065	781	781

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55205 Intrafund Gen Insurance/Bonds	220	223	231	231	332	293
55211 Intrafund Fingerprints	98		65	65	74	74
TOTAL INTRAFUND TRANSFERS	* 1,594	1,242	1,654	1,654	1,774	1,735 *
TOTAL NET BUDGET	** 923,149	816,966	1,095,415	1,095,899	1,099,040	1,097,941 *
USER PAY REVENUES						
46103 LAFCO Contracts	293		3,500	3,500	1,500	1,500
46150 Photocopy Charges	31	3				
46320 Other Chgs Current Services					2,500	2,500
47540 Refund	66					
TOTAL USER PAY REVENUES	* 390	3	3,500	3,500	4,000	4,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 390	3	3,500	3,500	4,000	4,000 *
UNREIMBURSED COSTS	** 922,759	816,963	1,091,915	1,092,399	1,095,040	1,093,941 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
CCAO County Admin Officer - CONTRC FLAT 15417	1.00	.90	.90	.90	.90	.90
ASCA Asst County Adm 10622-12896	1.00	1.00	1.00	1.00	1.00	1.00
DPCA Deputy County Admin Officer 7906- 9629	2.00	2.00	2.00	2.00	2.00	2.00
OR						
PRAN Principal Analyst 6779- 8305						
OR						
SRAN Senior Analyst 5852- 7165						
PUIO Public Information Officer 5852- 7165	.80	.80	.80	.80	.80	.80
SRAN Senior Analyst 5852- 7165	1.00	1.00	1.00	1.00	1.00	1.00
(FZ)						
OR						
ANA2 Administrative Analyst II 5256- 6447						
OR						
ANA1 Administrative Analyst I 4728- 5852						
MACO Management Assistant to CAO 4482- 5540		1.00	1.00	1.00	1.00	1.00
EACB Exec Asst/Asst Clerk of Board 4265- 5184	.80					
BDC3 Board Clerk III 3443- 4265	.20					
OR						
BDC2 Board Clerk II 3259- 4062						
OR						
BDC1 Board Clerk I 2930- 3643						
TOTAL BUDGET UNIT POSITIONS	** 6.80	6.70	6.70	6.70	6.70	6.70 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52150 Memberships	336	325	500	500	650	650
52163 Auditing Fees	78,000	68,850	79,000	79,000	85,000	85,000
52166 General Supplies	1,844	590	7,500	7,500	7,500	7,500
52170 Office Expenses	500					
52178 Prof & Spec Legal	18,418	43,346	110,000	110,000	110,000	110,000
52179 Prof & Spec Legislatv Advocacy	66,192	58,727	85,000	85,000	85,000	85,000
52180 Professional/Specialized Srvs	74,803	44,692	140,000	140,000	140,000	140,000
52190 Publication Legal Notice	293		1,500	1,500	1,500	1,500
52200 Rents & Leases Equipment		323			500	500
52202 Prof & Spec Assessment Appeals	1,800	1,913	3,500	3,500	2,500	2,500
52230 Special Departmental Expense	122		25,000	25,000	25,000	25,000
TOTAL SERVICES AND SUPPLIES	* 242,308	218,766	452,000	452,000	457,650	457,650 *
OTHER CHARGES						
53200 Contribution to Other Agencies	74,627	52,000	14,000	14,000	14,000	14,000
53200 YS Economic Development 411			52,000	52,000	52,000	52,000
53213 Contribution to Others	23,682	11,841	12,000	12,000	11,841	11,841
53217 Contrib Oth Agency Yuba City	647,146					
53400 Interest Expense	57					
53619 Interfund Misc. Transfer			104,050	104,050	8,493	30,211
TOTAL OTHER CHARGES	* 745,512	63,841	182,050	182,050	86,334	108,052 *
TOTAL GROSS BUDGET	** 987,820	282,607	634,050	634,050	543,984	565,702 *
INTRAFUND TRANSFERS						
55241 Intrafund Rents/Leases	5,000-	4,400-	5,000-	5,000-	5,000-	5,000-
TOTAL INTRAFUND TRANSFERS	* 5,000-	4,400-	5,000-	5,000-	5,000-	5,000-*
TOTAL NET BUDGET	** 982,820	278,207	629,050	629,050	538,984	560,702 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		114,058	114,058	126,826	126,826 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 982,820	278,207	743,108	743,108	665,810	687,528 *
USER PAY REVENUES						
46563 Interfund Audit Expense	29,977		39,861	39,861	39,861	39,861
46578 Interfund Trans In-Special Rev	571					
TOTAL USER PAY REVENUES	* 30,548		39,861	39,861	39,861	39,861 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1					
TOTAL GENERAL REVENUES	* 1					*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: NON-DEPARTMENTAL EXPENSES (CONTINUED)  
 FUNCTION: GENERAL  
 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE  
 DEPT 1-103  
 05-18-15 11:33 AM  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL REVENUES	** 30,549		39,861	39,861	39,861	39,861 *
UNREIMBURSED COSTS	** 952,271	278,207	703,247	703,247	625,949	647,667 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PERSONNEL TRANSITION COSTS DEPT 1-104  
 COUNTY BUDGET ACT STATE OF CALIFORNIA 05-19-15 9:48 AM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries			19,801	19,801		
51014 Other Pay			18,000	18,000		
51100 Payroll Tax-Social Security			1,444	1,444		
51110 Co Contribution Retirement			4,118	4,118		
51120 Co Contribution-Group Insuranc			4,616	4,616		
51130 Co Contrib Unemploymnt Insrnc			46,800	46,800		
TOTAL SALARIES AND EMPLOYEE BENEFITS	*		94,779	94,779		*
TOTAL GROSS BUDGET	**		94,779	94,779		*
TOTAL NET BUDGET	**		94,779	94,779		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL CANCELLATION OF OBLIGATED F/B	*		94,779	94,779		*
TOTAL REVENUES	**		94,779	94,779		*
UNREIMBURSED COSTS	**					*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
HRDI Human Resources Director	8736-10622		1.00			
LE2C Legal Secretary II-C	3443- 4265		1.00			
ACT2 Accounting Technician II	3541- 4385		1.00			
SACO Safety Coordinator	4107- 5073		1.00			
TOTAL BUDGET UNIT POSITIONS	**		4.00			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53619 Interfund Misc. Transfer	75,000					
TOTAL OTHER CHARGES	* 75,000					*
TOTAL GROSS BUDGET	** 75,000					*
INTRAFUND TRANSFERS						
55240 Intrafund Overhead (A-87) Cost	365,973-	243,657-	320,642-	320,642-	659,991-	659,991-
TOTAL INTRAFUND TRANSFERS	* 365,973-	243,657-	320,642-	320,642-	659,991-	659,991-*
TOTAL NET BUDGET	** 290,973-	243,657-	320,642-	320,642-	659,991-	659,991-*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*		3,734,034	3,734,034		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 290,973-	243,657-	3,413,392	3,413,392	659,991-	659,991-*
GENERAL REVENUES						
41110 Property Tax Current Secured	11,973,362	7,371,431	12,155,000	12,155,000	12,700,000	12,700,000
41111 Property Tax Curnt Supplementl	115,707	67,503	100,000	100,000	120,000	120,000
41120 Property Tax Current Unsecured	896,288	940,407	820,000	820,000	875,000	875,000
41220 Property Tax Prior Unsecured	1,463-	33,684	1,000	1,000	32,000	32,000
41221 Prop Tax In-Lieu - Veh Lic Fee	8,530,280	4,469,183	8,550,000	8,550,000	8,900,000	8,900,000
41222 Prop Tx Special Assmnts Curnt	65,683	39,056	50,000	50,000		
41227 Transient Occupancy Tax	19,408	13,743	30,000	30,000	20,000	20,000
41300 Penalty & Cost Delinquent Tax	538,054	53,429	425,000	425,000	450,000	450,000
41310 Interest Delinquent Tax	599,209		500,000	500,000	500,000	500,000
41400 Sales & Use Taxes	2,974,363	1,893,003	2,500,000	2,500,000	2,500,000	2,500,000
41405 In-Lieu Local Sales & Use Tax	750,281	455,118	600,000	600,000	700,000	700,000
41620 Property Transfer Tax	304,364	296,060	250,000	250,000	250,000	250,000
41625 YC RDA SUCCSOR ACY-RESID DISTR	19,787					
42050 Franchises	1,246,886	1,396,123	1,200,000	1,200,000	1,300,000	1,300,000
43204 Judgements/Damages & Settlemnt	759					
43205 Red Light TVS 30%	1,541	1,364	1,200	1,200	1,200	1,200
43206 Co Share Traffic/PC 1463.001	47,024	40,352	40,000	40,000	40,000	40,000
43209 Co Share Criminal/PC 1463.001	8,574	7,529	13,000	13,000	10,000	10,000
43222 Red Light Fund/PC 1463.11	624	634	1,000	1,000	1,000	1,000
44100 Interest Apportioned	223,711	179,597	300,000	300,000	250,000	250,000
44102 Interest	2,298	2,112-				
44230 Other Rents and Concessions			500	500		
44232 Tobacco Settlement	834,216	825,841	850,000	850,000	850,000	850,000
45135 St Other in Lieu	3,537					
45270 St Homeowners Property Tax	169,225	87,031	180,000	180,000	175,000	175,000
45282 St Mandated Costs	130	102,597				
45380 Fed Wildlife Refuge	4,609		5,000	5,000	5,000	5,000
46106 County TVS 17%/VC 42007	738	273	1,000	1,000	500	500
46113 SB21 Recorder	8-					



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46118 Supplemental Roll Admin Cost	37,341	25,981	30,000	30,000	37,000	37,000
46157 Property Tax Administratn Fees	596,254		600,000	600,000	566,000	566,000
46158 Collection Fee Administration	8,874	8,420	10,000	10,000	10,000	10,000
46285 Attorney Fees	3,500					
46290 Assessment Fee	175	175				
46301 A-87 Costs Reimbursement	12,808	41,144	42,431	42,431	23,000	23,000
46534 Interfund Jail Medical						2,303,366
46537 Interfund Trans In-Realignment	10,809-					
46540 Interfd Overhead (A-87) MH	1,067,113	839,662	1,103,288	1,103,288	845,145	845,145
46542 Interfund Overhead (A-87) Road	101,132	65,532	87,599	87,599	79,258	79,258
46543 Interfund Overhead(A-87) Fleet	12,545	14,383	19,366	19,366	92,900	92,900
46544 Interfd OH (A-87) Work Comp	16,864	16,194	21,736	21,736	20,530	20,530
46562 Interfund OH(A-87) MH Svc Act	123,405	111,386	149,153	149,153	160,206	160,206
46564 Interfd OH(A-87) Child Support	116,791	88,344	121,723	121,723	111,005	111,005
46567 Interfd Overhd (A-87) Liabilty	10,809-	2,711	3,573	3,573	8,077	8,077
46568 Interfund Overhead (A-87) IT	70,555	70,695	93,151	93,151	243,751	243,751
46569 Interfd Overhead (A-87) CSA-F	39,442	43,515	58,048	58,048	65,123	65,123
46570 Interfd Overhead (A-87) CSA-C	642-	1,092-	1,455-	1,455-	2,304	2,304
46571 Interfd Overhead (A-87) CSA-D	1,608	1,167-	1,555-	1,555-	1,308	1,308
46572 Inter Overhead (A-87) Airport	43,592	7,757-	10,643-	10,643-	21,718	21,718
46577 Interfund (A-87) CSA-G	57	26-	35-	35-	96	96
46578 Interfund Trans In-Special Rev	654,012					
46582 Interfund Misc. Transfer	2,195					
46617 Interfund Overhead A-87	905,291	670,475	911,767	911,767	1,079,988	1,079,988
47500 Other Revenue	57,449	1,973				
47503 Contribution Frm Non Gov Agenc		99	55,000	55,000		
47522 DA Asset Forfeiture	265					
47541 Escheatment	20,422					
47543 Contribtn Frm Oth Agcy YC RDA	527,014	339,239	600,000	600,000	525,000	525,000
TOTAL GENERAL REVENUES	*33,725,631	20,601,732	32,465,847	32,465,847	33,572,109	35,875,475 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,474,044	1,792,078	747,585	747,585 *
TOTAL AVAILABLE FUND BALANCE 7/1	* 6,915,215	7,605,414	7,257,841	7,257,841	2,500,000	3,100,006 *
TOTAL REVENUES	**40,640,846	28,207,146	41,197,732	41,515,766	36,819,694	39,723,066 *
UNREIMBURSED COSTS	**40,931,819-	28,450,803-	37,784,340-	38,102,374-	37,479,685-	40,383,057-*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	68,241	95,225	122,826	122,826	125,085	68,741
51014 Other Pay	5,241	8,451	5,242	5,242	5,000	3,500
51100 Payroll Tax-Social Security	5,606	7,235	9,534	9,534	7,711	4,457
51101 Payroll Taxes-Medicare		678			1,803	1,043
51110 Co Contribution Retirement	13,521	19,779	25,536	25,536	27,731	15,240
51120 Co Contribution-Group Insuranc	5,725	4,625	11,213	11,213	2,275	12,346
51121 Contribution Deferred Comp						459
51150 Interfund Workers Compensation	422	407	407	407	509	512
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 98,756	136,400	174,758	174,758	170,114	106,298 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	7,761	6,961	7,400	7,400	7,400	7,400
52120 Maintenance Equipment			6,900	6,900	6,900	6,900
52150 Memberships	175	225	175	175	225	225
52170 Office Expenses	5	3	50	50	50	50
52173 Subscription-Publication			100	100	100	100
52180 Professional/Specialized Srvs	32,634	1,500	3,000	3,000	3,000	3,000
52190 Publication Legal Notice	393	250	500	500	500	500
52220 Small Tools	3,123	751	4,476	5,276	800	800
52230 Special Departmental Expense	1,322	73	2,500	2,500	2,500	2,500
52232 Employment Training	610		1,000	1,750	1,750	1,750
52250 Transportation & Travel	480	55	1,000	3,250	3,250	3,250
TOTAL SERVICES AND SUPPLIES	* 46,503	9,818	27,101	30,901	26,475	26,475 *
<b>OTHER CHARGES</b>						
53217 Contrib Oth Agency Yuba City	29,981	34,096	54,422	128,941	74,519	74,519
53601 Interfund Ins ISF Premium	153	331	193	331	435	427
53602 Interfund Gen Insurance & Bond	19	68	70	70	111	88
53610 Interfund Postage	8	1	17	17	17	17
53611 Interfund Printing	121	106	500	500	200	200
53613 Interfund Fleet Admin	563	120	248	248	457	457
53615 Interfund Fuel & Oil	99	245	1,707	1,707	975	975
53616 Interfund Vehicle Maintenance	222	507	2,726	2,726	2,593	2,593
53620 Interfd Information Technology	3,725	3,040	3,739	3,739	7,689	7,249
53628 Interfund Admin - Misc Depts	6,923		40,000	40,000	40,000	
53636 Interfund IT Equipment Replmnt	408	208				
53641 Interfund DS Admin Services					5,597	7,489
53670 Interfund Overhead (A-87) Cost	24,659	14,947	19,712	19,712	25,156	25,156
53680 Interfund Transfer Out	64,926	26,675	2,730	81,697	69,967	11,615
53683 Interfund Drug Testing			50	50		
TOTAL OTHER CHARGES	* 131,807	80,344	126,114	279,738	227,716	130,785 *
TOTAL GROSS BUDGET	** 277,066	226,562	327,973	485,397	424,305	263,558 *
<b>INTRAFUND TRANSFERS</b>						
55238 Intrafund Other	29,258		23,166	48,166	25,000	
TOTAL INTRAFUND TRANSFERS	* 29,258		23,166	48,166	25,000	*
TOTAL NET BUDGET	** 306,324	226,562	351,139	533,563	449,305	263,558 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: EMERGENCY SERVICES (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: FIRE PROTECTION  
 DEPT 2-401  
 05-19-15 11:43 AM  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
USER PAY REVENUES						
47540 Refund			28,964	28,964	28,964	
TOTAL USER PAY REVENUES	*		28,964	28,964	28,964	*
GOVERNMENTAL REVENUES						
45306 Fed Grant	177,709	99,778	84,794	267,080	173,286	89,934
45394 Fed Other Aid	144,401	70,239	140,800	140,800	145,272	102,872
TOTAL GOVERNMENTAL REVENUES	* 322,110	170,017	225,594	407,880	318,558	192,806 *
TOTAL REVENUES	** 322,110	170,017	254,558	436,844	347,522	192,806 *
UNREIMBURSED COSTS	** 15,786-	56,545	96,581	96,719	101,783	70,752 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
EMOM Emergency Operations Manager 6779- 8305	.50	1.00	1.00	1.00	1.00	
EOLP EMER OPS & Loss Prevention MG 5852- 7165						.70
PUIO Public Information Officer 5852- 7165	.20	.20	.20	.20	.20	.20
TOTAL BUDGET UNIT POSITIONS	** .70	1.20	1.20	1.20	1.20	.90 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*		571,164	555,107	550,000	550,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		571,164	555,107	550,000	550,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	**		571,164	555,107	550,000	550,000 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	412,425	256,619	319,651	319,651	327,824	309,683
51013 Special Pay	6,776	5,202	6,800	6,800	6,200	6,200
51014 Other Pay	10,787	17,150	9,889	9,889	10,200	10,200
51100 Payroll Tax-Social Security	31,003	18,184	24,567	24,567	19,960	19,155
51101 Payroll Taxes-Medicare		1,562			4,667	4,479
51110 Co Contribution Retirement	83,207	54,086	67,869	67,869	74,054	70,032
51120 Co Contribution-Group Insuranc	85,614	59,324	72,321	72,321	67,628	83,518
51121 Contribution Deferred Comp	329	271	326	326	328	820
51130 Co Contrib Unemploymnt Insrnc		9,450				
51150 Interfund Workers Compensation	6,076	8,192	8,192	8,192	7,326	7,370
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 636,217	430,040	509,615	509,615	518,187	511,457 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	2,585	1,361	3,000	3,000	1,500	1,700
52120 Maintenance Equipment			300	300	300	100
52150 Memberships	950	600	950	950	950	950
52158 Printing Supplies	1,145	176	1,500	1,500	1,500	500
52170 Office Expenses	3,676	1,926	3,500	3,500	3,500	3,500
52173 Subscription-Publication	225	201	300	300	300	300
52180 Professional/Specialized Srvs	44,393	83,953	70,000	70,000	45,000	43,000
52190 Publication Legal Notice	28,131	19,568	25,000	25,000	25,000	12,000
52210 Rents/Leases Structures/Ground	1,535	1,496	1,650	1,650	1,750	1,750
52225 Office Equipment			500	500	500	1,500
52230 Special Departmental Expense	1,434	466	1,000	1,000	1,000	1,000
52232 Employment Training		529	2,000	2,000	2,000	2,000
52250 Transportation & Travel	4,866	99	3,000	3,000	3,000	3,350
TOTAL SERVICES AND SUPPLIES	* 88,940	110,375	112,700	112,700	86,300	71,650 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	473	1,035	603	1,035	3,004	2,948
53620 Interfd Information Technology	129,159	79,241	167,323	167,323	154,813	155,152
53623 Interfund Fingerprints			75	75	50	50
53636 Interfund IT Equipment Replmnt	2,039	1,038				
53651 Interfund Projects	8,625			43,560	34,475	34,475
53685 Interfund Office Expense	7	7				
53689 Interfund Physical/Drug			70	70	62	62
TOTAL OTHER CHARGES	* 140,303	81,321	168,071	212,063	192,404	192,687 *
TOTAL GROSS BUDGET	** 865,460	621,736	790,386	834,378	796,891	775,794 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		150			655	655
55202 Intrafund Postage	2,608	1,868	3,342	3,342	2,874	2,874
55203 Intrafund Printing	497	296	1,000	1,000	500	500
55204 Intrafund Copier Rental	1,991	1,266	2,277	2,277	1,409	1,409
55205 Intrafund Gen Insurance/Bonds	162	178	186	186	250	221
55208 Intrafund Drug Testing	493-	83-	460-	460-	353-	353-
55211 Intrafund Fingerprints	929-	735-	1,830-	1,830-	1,850-	1,850-
TOTAL INTRAFUND TRANSFERS	* 3,836	2,940	4,515	4,515	3,485	3,456 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL NET BUDGET	** 869,296	624,676	794,901	838,893	800,376	779,250 *
USER PAY REVENUES						
46116 Human Resource Services		19,458			10,000	10,000
46150 Photocopy Charges	37	26				
46169 Fingerprint Fees	49					
46324 Special Dist Hlth Ins Support	3,800	3,014	5,000	5,000	4,000	4,000
46338 Consulting Fees	2,699	1,616	1,000	1,000	1,000	1,000
46505 Interfund Fingerprints	4,939	2,793	2,702	2,702	4,603	4,396
46602 Interfund Drug Testing	5,718	2,549	4,620	4,620	5,109	5,109
47407 Other Sales	20	48				
47500 Other Revenue	15	82				
47503 Contribution Frm Non Gov Agenc	8,100		8,100	8,100		
47540 Refund	199					
TOTAL USER PAY REVENUES	* 25,576	29,586	21,422	21,422	24,712	24,505 *
GOVERNMENTAL REVENUES						
43204 Judgements/Damages & Settlemnt		22				
TOTAL GOVERNMENTAL REVENUES	* 22					*
TOTAL REVENUES	** 25,576	29,608	21,422	21,422	24,712	24,505 *
UNREIMBURSED COSTS	** 843,720	595,068	773,479	817,471	775,664	754,745 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
HRDI Human Resources Director 8736-10622	.80					
SRHA Senior Human Resources Analys 5540- 6779	1.00	1.00	1.00	1.00	1.00	1.00
OR						
HRA2 Human Resources Analyst II 4988- 6163						
OR						
HRA1 Human Reources Analyst I 4265- 5184						
HRA2 Human Resources Analyst II 4988- 6163	.50	.50	.50	.50	.50	.50
HRA1 Human Reources Analyst I 4265- 5184	1.75	1.75	1.75	1.75	1.75	1.00
ACT1 Accounting Technician I 3170- 3957						.75
(confidential)						
HRAS Human Resources Assistant 3643- 4478	1.00	1.00	1.00	1.00	1.00	1.00
OA2C Office Assistant II - C 2772- 3443	.75	.75	.75	.75	.75	.75
TOTAL BUDGET UNIT POSITIONS	** 5.80	5.00	5.00	5.00	5.00	5.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52100 Insurance	70,357	73,342	74,310	74,310	137,829	100,434
TOTAL SERVICES AND SUPPLIES	* 70,357	73,342	74,310	74,310	137,829	100,434 *
OTHER CHARGES						
53602 Interfund Gen Insurance & Bond		70-				
TOTAL OTHER CHARGES	* 70-					*
TOTAL GROSS BUDGET	** 70,357	73,272	74,310	74,310	137,829	100,434 *
INTRAFUND TRANSFERS						
55205 Intrafund Gen Insurance/Bonds	15,605-	18,066-	17,966-	17,966-	30,305-	23,039-
TOTAL INTRAFUND TRANSFERS	* 15,605-	18,066-	17,966-	17,966-	30,305-	23,039-*
TOTAL NET BUDGET	** 54,752	55,206	56,344	56,344	107,524	77,395 *
USER PAY REVENUES						
46525 Interfund Gen Insurance/Bonds	52,199	52,134	53,230	53,230	102,342	72,822
47503 Contribution Frm Non Gov Agenc	34	10	58	58	67	67
47509 Court Reimbursement		7,356	2,908	2,908	4,710	4,137
TOTAL USER PAY REVENUES	* 52,233	59,500	56,196	56,196	107,119	77,026 *
TOTAL GOVERNMENTAL REVENUES	* 52,233	59,500	56,196	56,196	107,119	77,026 *
TOTAL REVENUES	** 52,233	59,500	56,196	56,196	107,119	77,026 *
UNREIMBURSED COSTS	** 2,519	4,294-	148	148	405	369 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	136,350	97,225	120,275	120,275	121,968	121,968
51014 Other Pay	6,312	1,605				
51030 Overtime	14,830	14,011			12,000	12,000
51100 Payroll Tax-Social Security	11,099	7,121	8,203	8,203	6,562	6,562
51101 Payroll Taxes-Medicare		642			1,534	1,534
51110 Co Contribution Retirement	27,249	20,049	25,005	25,005	27,040	27,040
51120 Co Contribution-Group Insuranc	39,211	30,709	36,935	36,935	34,750	34,750
51130 Co Contrib Unemploymnt Insrnc	31,157	3,981				
51150 Interfund Workers Compensation	83,963	97,469	97,469	97,469	133,739	134,549
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 350,171	272,812	287,887	287,887	337,593	338,403 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	1,362	600			1,000	1,000
52060 Communications	9-					
52130 Maintenance Structure/Imprvmnt	60,088-					
52140 Medical Dental Lab Supplies	1,934					
52230 Special Departmental Expense	1,607					
52260 Utilities	1,367					
TOTAL SERVICES AND SUPPLIES	* 53,827-	600			1,000	1,000 *
<b>OTHER CHARGES</b>						
53200 Contribution to Other Agencies	107,086	139,518	200,000	200,000	208,045	208,045
53601 Interfund Ins ISF Premium	1,221	3,788	2,207	3,788	1,204	1,182
53615 Interfund Fuel & Oil	929					
53616 Interfund Vehicle Maintenance	183					
53620 Interfd Information Technology	5,260					
53636 Interfund IT Equipment Replmnt	816					
TOTAL OTHER CHARGES	* 115,495	143,306	202,207	203,788	209,249	209,227 *
TOTAL GROSS BUDGET	** 411,839	416,718	490,094	491,675	547,842	548,630 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	107	26				
55205 Intrafund Gen Insurance/Bonds	223	30	33	33	29	27
55240 Intrafund Overhead (A-87) Cost	138,796	14,654	20,534	20,534	31,634-	31,634-
TOTAL INTRAFUND TRANSFERS	* 139,126	14,710	20,567	20,567	31,605-	31,607-*
TOTAL NET BUDGET	** 550,965	431,428	510,661	512,242	516,237	517,023 *
<b>USER PAY REVENUES</b>						
42100 Animal Licenses	9					
46195 Animal Control Services	669	269				
47500 Other Revenue	181					
47540 Refund	143	1,353				
TOTAL USER PAY REVENUES	* 1,002	1,622				*
<b>GOVERNMENTAL REVENUES</b>						
44102 Interest	67-	2,138				
45560 Yuba City Animal Control	299,670	164,661	190,418	190,418	203,853	203,853



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
45562 Live Oak Animal Control	1,405					
TOTAL GOVERNMENTAL REVENUES	* 301,008	166,799	190,418	190,418	203,853	203,853 *
GENERAL REVENUES						
44100 Interest Apportioned	592					
TOTAL GENERAL REVENUES	* 592					*
OTHER FINANCING SOURCES						
48400 Sale of Fixed Assets-Vehicles	3,004					
TOTAL OTHER FINANCING SOURCES	* 3,004					*
TOTAL REVENUES	** 305,606	168,421	190,418	190,418	203,853	203,853 *
UNREIMBURSED COSTS	** 245,359	263,007	320,243	321,824	312,384	313,170 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
ANC2 Animal Control Officer II	3082- 3847	1.00	1.00		1.00	
ANC1 Animal Control Officer I	2765- 3443	2.00	2.00	1.00	2.00	1.00
OFA3 Office Assistant III	2698- 3354	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2410- 3001	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 5.00	5.00	3.00	5.00	3.00	3.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries					21,343	42,930
51014 Other Pay						1,500
51100 Payroll Tax-Social Security					1,301	2,756
51101 Payroll Taxes-Medicare					304	646
51110 Co Contribution Retirement					5,036	9,518
51120 Co Contribution-Group Insuranc					3,238	7,957
51121 Contribution Deferred Comp						196
TOTAL SALARIES AND EMPLOYEE BENEFITS	*				31,222	65,503 *
<b>SERVICES AND SUPPLIES</b>						
52100 Insurance	317,527	397,564	402,763	402,763	643,861	643,861
52180 Professional/Specialized Srvs	2,250	2,250	2,250	2,250		
52193 Prof & Spec Services Admin	36,179	12,606	40,000	40,000		
52232 Employment Training					2,500	2,500
TOTAL SERVICES AND SUPPLIES	* 355,956	412,420	445,013	445,013	646,361	646,361 *
<b>OTHER CHARGES</b>						
53459 Judgment & Damages 14-15		237,944		237,944		
53478 Judgments & Damages 13-14	200,000					
53628 Interfund Admin - Misc Depts	52,848	10,204	56,000	56,000		
53665 Interfund Audit Expense	2,399		3,190	3,190	3,190	3,190
53670 Interfund Overhead (A-87) Cost	21,617-	2,711	3,573	3,573	8,078	8,078
TOTAL OTHER CHARGES	* 233,630	250,859	62,763	300,707	11,268	11,268 *
TOTAL GROSS BUDGET	** 589,586	663,279	507,776	745,720	688,851	723,132 *
TOTAL NET BUDGET	** 589,586	663,279	507,776	745,720	688,851	723,132 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 589,586	663,279	507,776	745,720	688,851	723,132 *
<b>USER PAY REVENUES</b>						
46523 Interfund Ins ISF Premium	250,754	570,144	332,200	570,144	707,202	694,168
47540 Refund	59	2,475				28,964
TOTAL USER PAY REVENUES	* 250,813	572,619	332,200	570,144	707,202	723,132 *
TOTAL GOVERNMENTAL REVENUES	*					*
<b>GENERAL REVENUES</b>						
44100 Interest Apportioned	7,259	2,748	15,000	15,000		
TOTAL GENERAL REVENUES	* 7,259	2,748	15,000	15,000		*
TOTAL CANCELLATION OF OBLIGATED F/B	*		188,280	188,280		*
TOTAL AVAILABLE FUND BALANCE 7/1	* 224,945	18,343-	27,704-	27,704-	18,351-	*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: LIABILITY INSURANCE ISF DEPT 4-590  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-11-15 5:01 PM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: OTHER GENERAL FUND 4590

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL AVAILABLE FINANCING	** 483,017	557,024	507,776	745,720	688,851	723,132 *
UNREIMBURSED COSTS	** 106,569	106,255				*

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

RIMA Risk Manager	6779- 8305					.20
EOLP EMER OPS & Loss Prevention MG	5852- 7165					.30
TOTAL BUDGET UNIT POSITIONS	**					.50 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	223,835	149,278	183,804	183,804	167,269	161,221
51013 Special Pay		251				
51014 Other Pay	3,027	5,684	8,474	8,474	8,468	8,276
51100 Payroll Tax-Social Security	17,263	10,325	14,050	14,050	10,257	9,977
51101 Payroll Taxes-Medicare		947			2,492	2,427
51110 Co Contribution Retirement	44,312	30,861	38,213	38,213	37,083	35,743
51120 Co Contribution-Group Insuranc	42,794	23,184	29,628	29,628	24,525	24,547
51121 Contribution Deferred Comp	324	312	391	391	394	557
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 331,555	220,842	274,560	274,560	250,488	242,748 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,677	249	1,700	1,700	1,000	1,000
52100 Insurance	1,788,535	1,981,295	2,004,668	2,004,668	2,315,198	2,315,198
52136 Computer Hardware	384					
52150 Memberships	100	75	500	500	500	500
52170 Office Expenses	668	383	500	500	500	500
52173 Subscription-Publication	579	277	1,700	1,700	700	700
52180 Professional/Specialized Srvs	42,574	23,621	46,000	46,000	46,000	46,000
52210 Rents/Leases Structures/Ground	384	374	413	413	415	415
52230 Special Departmental Expense	440	283	300	300	300	300
52232 Employment Training	477	2,009	2,500	2,500	2,500	2,500
52250 Transportation & Travel	1,901	253	2,000	2,000	1,000	1,000
TOTAL SERVICES AND SUPPLIES	* 1,837,719	2,008,819	2,060,281	2,060,281	2,368,113	2,368,113 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	434	1,057	616	1,057	1,345	1,288
53602 Interfund Gen Insurance & Bond	21	20	22	22	20	18
53609 Interfund Copy Services		38			164	164
53611 Interfund Printing	138					
53612 Interfund Copier Rental	561	317	569	569	352	352
53620 Interfd Information Technology	3,378	1,406	3,594	3,594	4,595	4,286
53623 Interfund Fingerprints			115	115		
53636 Interfund IT Equipment Replmnt	408	208				
53665 Interfund Audit Expense	2,399		3,190	3,190	3,190	3,190
53670 Interfund Overhead (A-87) Cost	16,864	16,194	21,736	21,736	205,534	20,534
TOTAL OTHER CHARGES	* 24,203	19,240	29,842	30,283	215,200	29,832 *
TOTAL GROSS BUDGET	** 2,193,477	2,248,901	2,364,683	2,365,124	2,833,801	2,640,693 *
TOTAL NET BUDGET	** 2,193,477	2,248,901	2,364,683	2,365,124	2,833,801	2,640,693 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 2,193,477	2,248,901	2,364,683	2,365,124	2,833,801	2,640,693 *
<b>USER PAY REVENUES</b>						
46339 Interfund Workers Comp Premium	1,975,099	2,290,939	2,290,939	2,290,939	2,793,892	2,601,090

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46575 Interfund Admin-Misc Depts	52,848	10,204	56,000	56,000		
46582 Interfund Misc. Transfer	565					
46610 Interfund Physical/Drug	40,074	23,621	30,805	30,805	39,404	39,404
47503 Contribution Frm Non Gov Agenc			459	459	505	508
47540 Refund		29,824		441		
TOTAL USER PAY REVENUES	* 2,068,586	2,354,588	2,378,203	2,378,644	2,833,801	2,641,002 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,841-	1,883-				309-
TOTAL GENERAL REVENUES	* 2,841-	1,883-				309-*
TOTAL AVAILABLE FUND BALANCE 7/1	* 114,213	12,089-	13,520-	13,520-		*
TOTAL AVAILABLE FINANCING	** 2,179,958	2,340,616	2,364,683	2,365,124	2,833,801	2,640,693 *
UNREIMBURSED COSTS	** 13,519	91,715-				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
CCAO County Admin Officer - CONTRC FLAT 15417		.10	.10	.10		.10
HRDI Human Resources Director 8736-10622	.20					
RIMA Risk Manager 6779- 8305	1.00	1.00	1.00	1.00		.80
HRA2 Human Resources Analyst II 4988- 6163	.50	.50	.50	.50		.50
HRA1 Human Resources Analyst I 4265- 5184	.25	.25	.25	.25		
SACO Safety Coordinator 4107- 5073	.60					
ACT1 Accounting Technician I 3170- 3957						.25
(confidential)						
OA2C Office Assistant II - C 2772- 3443	.25	.25	.25	.25		.25
TOTAL BUDGET UNIT POSITIONS	** 2.80	2.10	2.10	2.10		1.90 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
USER PAY REVENUES						
46551 Interfund General Fund Cost	3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515
TOTAL USER PAY REVENUES	* 3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	649	1,216-				
TOTAL GENERAL REVENUES	* 649	1,216-				*
TOTAL REVENUES	** 3,689,142	3,804,217	3,805,433	3,805,433	3,805,433	3,843,515 *
UNREIMBURSED COSTS	** 3,689,142-	3,804,217-	3,805,433-	3,805,433-	3,805,433-	3,843,515-*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53630 Interfund Trial Court Cost	3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515
TOTAL OTHER CHARGES	* 3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515 *
TOTAL GROSS BUDGET	** 3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515 *
TOTAL NET BUDGET	** 3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	** 3,688,493	3,805,433	3,805,433	3,805,433	3,805,433	3,843,515 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
USER PAY REVENUES						
46551 Interfund General Fund Cost	13,855,166	11,500,000	14,246,871	14,295,469	14,295,469	14,797,672
46578 Interfund Trans In-Special Rev	6,527,303	5,606,678	6,900,000	7,017,740	7,688,347	7,688,347
TOTAL USER PAY REVENUES	*20,382,469	17,106,678	21,146,871	21,313,209	21,983,816	22,486,019 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	948-	5,493-				
TOTAL GENERAL REVENUES	* 948-	5,493-				*
TOTAL REVENUES	**20,381,521	17,101,185	21,146,871	21,313,209	21,983,816	22,486,019 *
UNREIMBURSED COSTS	**20,381,521	-17,101,185	-21,146,871	-21,313,209	-21,983,816	-22,486,019-*



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: PUBLIC SAFETY-COUNTY SHARE  
 DEPT 2-215 05-22-15 3:05 PM  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53644 Interfund Public Safety Costs	13,855,166	11,500,000	14,246,871	14,295,469	14,828,814	14,797,672
TOTAL OTHER CHARGES	*13,855,166	11,500,000	14,246,871	14,295,469	14,828,814	14,797,672 *
TOTAL GROSS BUDGET	**13,855,166	11,500,000	14,246,871	14,295,469	14,828,814	14,797,672 *
TOTAL NET BUDGET	**13,855,166	11,500,000	14,246,871	14,295,469	14,828,814	14,797,672 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	**13,855,166	11,500,000	14,246,871	14,295,469	14,828,814	14,797,672 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: HEALTH CARE-GENERAL DEPT 4-110  
COUNTY BUDGET ACT STATE OF CALIFORNIA 05-16-15 1:28 PM  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53122 Contrib H/W Hlth Subd CMSP-MVI	1,198,447					
TOTAL OTHER CHARGES	* 1,198,447					*
TOTAL GROSS BUDGET	** 1,198,447					*
TOTAL NET BUDGET	** 1,198,447					*
USER PAY REVENUES						
46539 Interfund MVIL Transfer Health	3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000
46551 Interfund General Fund Cost	698,645-	740,000	859,991	750,569	750,000	2,868,118
46580 Interfund Transfer In-S/T	1,011,789	286,888				
TOTAL USER PAY REVENUES	* 4,170,957	3,733,457	3,580,259	3,470,837	3,567,548	5,968,118 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,409	2,403			569	2,409
TOTAL GENERAL REVENUES	* 2,409	2,403			569	2,409 *
TOTAL REVENUES	** 4,173,366	3,735,860	3,580,259	3,470,837	3,568,117	5,970,527 *
UNREIMBURSED COSTS	** 2,974,919-	3,735,860-	3,580,259-	3,470,837-	3,568,117-	5,970,527-*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53631 Interfund Health Cost	698,645-	740,000	859,991	750,569	750,000	2,868,118
53649 Interfund MVIL Transfer	3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000
TOTAL OTHER CHARGES	* 3,159,168	3,446,569	3,580,259	3,470,837	3,567,548	5,968,118 *
TOTAL GROSS BUDGET	** 3,159,168	3,446,569	3,580,259	3,470,837	3,567,548	5,968,118 *
TOTAL NET BUDGET	** 3,159,168	3,446,569	3,580,259	3,470,837	3,567,548	5,968,118 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45253 St Contrib H/W Health Subfd	3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000
TOTAL GOVERNMENTAL REVENUES	* 3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000 *
TOTAL REVENUES	** 3,857,813	2,706,569	2,720,268	2,720,268	2,817,548	3,100,000 *
UNREIMBURSED COSTS	** 698,645-	740,000	859,991	750,569	750,000	2,868,118 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE/SOCIAL SERVICES-GENRL DEPT 5-110  
COUNTY BUDGET ACT STATE OF CALIFORNIA 05-21-15 8:58 AM  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
USER PAY REVENUES						
46548 Interfund MVIL Transfer Welfre	858,481	2,449,918	2,916,570	2,916,570	2,916,570	3,037,090
46551 Interfund General Fund Cost	449,000	449,000	449,000	449,000	449,000	449,000
46580 Interfund Transfer In-S/T	1,021,885	627,273	787,016	787,016	787,016	1,219,917
TOTAL USER PAY REVENUES	* 2,329,366	3,526,191	4,152,586	4,152,586	4,152,586	4,706,007 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	5,371-	8,297-				
TOTAL GENERAL REVENUES	* 5,371-	8,297-				*
TOTAL REVENUES	** 2,323,995	3,517,894	4,152,586	4,152,586	4,152,586	4,706,007 *
UNREIMBURSED COSTS	** 2,323,995-	3,517,894-	4,152,586-	4,152,586-	4,152,586-	4,706,007-*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53632 Interfund Welfare Cost	449,000	449,000	449,000	449,000	449,000	449,000
53649 Interfund MVIL Transfer	858,481	2,449,918	2,916,570	2,916,570	2,916,570	3,037,090
TOTAL OTHER CHARGES	* 1,307,481	2,898,918	3,365,570	3,365,570	3,365,570	3,486,090 *
TOTAL GROSS BUDGET	** 1,307,481	2,898,918	3,365,570	3,365,570	3,365,570	3,486,090 *
TOTAL NET BUDGET	** 1,307,481	2,898,918	3,365,570	3,365,570	3,365,570	3,486,090 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45179 St Aid Welfare Realign MVIL	858,481	2,449,918	2,916,570	2,916,570	2,916,570	3,037,090
TOTAL GOVERNMENTAL REVENUES	* 858,481	2,449,918	2,916,570	2,916,570	2,916,570	3,037,090 *
TOTAL REVENUES	** 858,481	2,449,918	2,916,570	2,916,570	2,916,570	3,037,090 *
UNREIMBURSED COSTS	** 449,000	449,000	449,000	449,000	449,000	449,000 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	746,966	540,225	727,234	727,234	713,591	714,459
51013 Special Pay	2,926	1,754	2,665	2,665	1,628	1,650
51014 Other Pay	17,687	72,292	17,100	17,100	18,935	19,000
51020 Extra Help			3,500	3,500		3,500
51030 Overtime			500	500	500	500
51100 Payroll Tax-Social Security	50,019	32,498	49,668	49,668	39,908	40,005
51101 Payroll Taxes-Medicare		2,894			10,349	10,413
51110 Co Contribution Retirement	148,709	112,677	151,745	151,745	162,875	158,764
51120 Co Contribution-Group Insuranc	99,711	69,613	85,063	85,063	91,498	91,498
51121 Contribution Deferred Comp	653	573	653	653	1,965	1,965
51150 Interfund Workers Compensation	2,373	3,146	3,146	3,146	3,486	3,507
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,069,044	835,672	1,041,274	1,041,274	1,044,735	1,045,261 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,185	1,237	1,300	1,300	1,800	1,800
52120 Maintenance Equipment	286	315	300	300	300	
52136 Computer Hardware		70				
52150 Memberships	6,112	5,814	6,200	6,200	6,300	6,300
52170 Office Expenses	2,082	3,890	1,800	1,800	1,800	1,800
52173 Subscription-Publication	40,440	27,771	35,000	35,000	35,000	35,000
52180 Professional/Specialized Srvs	62,781		6,000	6,000	6,000	6,000
52210 Rents/Leases Structures/Ground	1,319	990	1,320	1,320	1,320	1,320
52232 Employment Training		129				2,000
52250 Transportation & Travel	6,036	3,035	6,000	6,000	11,700	8,000
TOTAL SERVICES AND SUPPLIES	* 120,241	43,251	57,920	57,920	64,220	62,220 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	389	881	513	881	1,143	1,122
53620 Interfd Information Technology	12,968	4,327	12,682	12,682	17,026	15,973
53623 Interfund Fingerprints			25	25	25	25
53636 Interfund IT Equipment Replmnt	1,427	727				
53685 Interfund Office Expense		7				
53689 Interfund Physical/Drug		62	35	35	62	62
TOTAL OTHER CHARGES	* 14,784	6,004	13,255	13,623	18,256	17,182 *
TOTAL GROSS BUDGET	** 1,204,069	884,927	1,112,449	1,112,817	1,127,211	1,124,663 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		203			830	830
55202 Intrafund Postage	684	555	914	914	836	836
55203 Intrafund Printing		336	350	350	350	350
55204 Intrafund Copier Rental	1,781	1,275	2,104	2,104	1,290	1,290
55205 Intrafund Gen Insurance/Bonds	193	215	224	224	328	289
55211 Intrafund Fingerprints			40	40	74	74
TOTAL INTRAFUND TRANSFERS	* 2,658	2,584	3,632	3,632	3,708	3,669 *
TOTAL NET BUDGET	** 1,206,727	887,511	1,116,081	1,116,449	1,130,919	1,128,332 *
<b>USER PAY REVENUES</b>						

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46103 LAFCO Contracts	670	316	2,000	2,000	2,000	1,000
46320 Other Chgs Current Services	64					
46334 Legal Services	33,781	23,359	30,000	30,000	41,000	31,000
47540 Refund	8					
TOTAL USER PAY REVENUES	* 34,523	23,675	32,000	32,000	43,000	32,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 34,523	23,675	32,000	32,000	43,000	32,000 *
UNREIMBURSED COSTS	** 1,172,204	863,836	1,084,081	1,084,449	1,087,919	1,096,332 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COCO County Counsel	11105-13535	1.00	1.00	1.00	1.00	1.00
ASCC Assistant County Counsel	9172-11153	1.00	1.00	1.00	1.00	1.00
DEC4 Deputy County Counsel IV	8305-10118	3.00	3.00	3.00	3.00	3.00
OR						
DEC3 Deputy County Counsel III	7520- 9172					
OR						
DEC2 Deputy County Counsel II	6779- 8305					
OR						
DEC1 Deputy County Counsel I	6163- 7520					
AACC Admin Asst to County Counsel	4265- 5184	1.00	1.00	1.00	1.00	1.00
LE2C Legal Secretary II-C	3443- 4265	.50				
TOTAL BUDGET UNIT POSITIONS	**	6.50	6.00	6.00	6.00	6.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	383,673	331,896	396,321	396,321	415,752	357,248
51013 Special Pay	1,205	965	2,579	2,579	1,300	1,300
51014 Other Pay	5,102	8,030	4,000	4,000	4,022	4,022
51020 Extra Help	7,419	5,247				
51100 Payroll Tax-Social Security	29,202	23,557	29,791	29,791	26,045	21,707
51101 Payroll Taxes-Medicare		2,070			6,091	5,125
51110 Co Contribution Retirement	76,382	69,327	82,395	82,395	92,172	79,490
51120 Co Contribution-Group Insuranc	72,156	75,296	86,672	86,672	87,245	77,592
51121 Contribution Deferred Comp	987	773	1,090	1,090	439	1,310
51130 Co Contrib Unemploymnt Insrnc		266-				
51150 Interfund Workers Compensation	2,841	2,777	2,777	2,777	2,719	2,735
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 578,967	519,672	605,625	605,625	635,785	550,529 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,531	1,105	2,200	2,200	2,200	2,200
52120 Maintenance Equipment	2,259	2,086	3,500	3,500	3,500	3,500
52136 Computer Hardware		1,254	3,000	3,000	3,000	3,000
52150 Memberships	550	550	450	450	600	600
52158 Printing Supplies		276				
52163 Auditing Fees	2,700	2,750	2,750	2,750	2,800	2,800
52170 Office Expenses	25,531	11,983	26,000	26,000	26,000	26,000
52180 Professional/Specialized Srvs	3,485	4,221	3,000	3,000	4,000	4,000
52190 Publication Legal Notice	8,987	6,889	8,000	8,000	9,500	9,500
52210 Rents/Leases Structures/Ground		510	705	705	705	705
52230 Special Departmental Expense	48,664	35,824	60,000	60,000	60,000	60,000
52232 Employment Training			500	500	900	900
52250 Transportation & Travel	2,624	1,935	2,500	2,500	2,100	2,100
TOTAL SERVICES AND SUPPLIES	* 96,331	69,383	112,605	112,605	115,305	115,305 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	454	969	565	969	4,676	4,590
53620 Interfd Information Technology	238,956	87,427	237,852	237,852	285,903	291,766
53623 Interfund Fingerprints	50		50	50	25	25
53636 Interfund IT Equipment Replmnt	2,345	986				
53651 Interfund Projects				7,840	6,156	6,156
53685 Interfund Office Expense	13					
53687 Inter Special Dept Expense	342	33				
53688 Interfund Rents/Leases	681					
53689 Interfund Physical/Drug	124		35	35	62	62
TOTAL OTHER CHARGES	* 242,965	89,415	238,502	246,746	296,822	302,599 *
TOTAL GROSS BUDGET	** 918,263	678,470	956,732	964,976	1,047,912	968,433 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	22,590	20,969	28,989	28,989	29,311	29,311
55203 Intrafund Printing	604	1,248	650	650	650	650
55204 Intrafund Copier Rental	73					
55205 Intrafund Gen Insurance/Bonds	236	459	262	262	384	347
55211 Intrafund Fingerprints	98		65	65	74	74



FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL INTRAFUND TRANSFERS	*	23,601	22,676	29,966	29,966	30,419	30,382 *
TOTAL NET BUDGET	**	941,864	701,146	986,698	994,942	1,078,331	998,815 *
USER PAY REVENUES							
46128 Tax Collector Service Charge		180	120	800	800	800	800
46131 Treasury Fees		304,476	258,750	345,000	345,000	345,000	345,000
46132 Research Special Services		3,852	3,499	3,500	3,500	3,500	3,500
46133 Unsecured Collection Fees		11,403	9,849	12,000	12,000	12,000	12,000
46134 Installment Plan Fees		1,140	1,000	2,000	2,000	2,000	2,000
46320 Other Chgs Current Services		140					
46325 Data Processing Services		9,700	8,200	8,500	8,500	9,000	9,000
46337 Forfeiture of Deposits				2,500	2,500		
47407 Other Sales		10		10	10		
47527 Returned Check Fees		2,010	2,340	3,700	3,700	3,000	3,000
47540 Refund		156					
47542 Duplicate Copies		233	104	600	600	600	600
TOTAL USER PAY REVENUES	*	333,300	283,862	378,610	378,610	375,900	375,900 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	333,300	283,862	378,610	378,610	375,900	375,900 *
UNREIMBURSED COSTS	**	608,564	417,284	608,088	616,332	702,431	622,915 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
TRTA Treasurer-Tax Collector	FLAT 9309	1.00	1.00	1.00	1.00	1.00	1.00
ASTR Asst Treas Tax Coll	6447- 7906	.67	.67	.67	.67	.67	.67
TRD3 Treasurer-Collector Deputy II	3170- 3957	2.00	2.00	2.00	2.00	2.00	2.00
TRD2 Treasurer Coll Dep II	2843- 3541	3.50	3.50	3.50	3.50	3.50	3.50
OR							
TRD1 Treasurer Coll Dep I	2553- 3170						
TOTAL BUDGET UNIT POSITIONS	**	7.17	7.17	7.17	7.17	7.17	7.17 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	113,476	78,647	116,413	116,413	121,564	109,909
51013 Special Pay	1,205	965	1,289	1,289	1,300	1,300
51014 Other Pay	2,407	2,514	1,200	1,200	1,489	1,489
51100 Payroll Tax-Social Security	8,480	5,285	8,388	8,388	7,710	6,416
51101 Payroll Taxes-Medicare		584			1,803	1,524
51110 Co Contribution Retirement	22,742	16,551	24,202	24,202	26,951	24,661
51120 Co Contribution-Group Insuranc	30,847	22,067	26,470	26,470	24,498	27,493
51121 Contribution Deferred Comp	240	74	215	215	216	
51150 Interfund Workers Compensation	471	425	425	425	482	485
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 179,868	127,112	178,602	178,602	186,013	173,277 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	536	414	525	525	525	525
52120 Maintenance Equipment			200	200	200	200
52135 Software License & Maintenance	12,751	13,244	21,525	21,525	40,000	13,244
52136 Computer Hardware			1,500	1,500	1,500	1,500
52150 Memberships	100		100	100	100	100
52170 Office Expenses	706	434	1,500	1,500	1,500	1,500
52173 Subscription-Publication	381	7	400	400	400	400
52180 Professional/Specialized Srvs	162		325	325	325	325
52190 Publication Legal Notice			200	200	200	200
52250 Transportation & Travel	1,373		1,500	1,500	1,500	1,500
TOTAL SERVICES AND SUPPLIES	* 16,009	14,099	27,775	27,775	46,250	19,494 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	94	210	122	210	267	262
53620 Interfd Information Technology	5,897	2,390	7,375	7,375	8,868	8,465
53636 Interfund IT Equipment Replmnt	612	311				
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 6,603	2,911	7,532	7,620	9,135	8,727 *
TOTAL GROSS BUDGET	** 202,480	144,122	213,909	213,997	241,398	201,498 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services		69			292	292
55202 Intrafund Postage	2,599	1,322	3,334	3,334	2,675	2,675
55203 Intrafund Printing			500	500	100	100
55204 Intrafund Copier Rental	876	740	1,114	1,114	890	890
55205 Intrafund Gen Insurance/Bonds	34	36	38	38	47	42
55211 Intrafund Fingerprints			40	40		
TOTAL INTRAFUND TRANSFERS	* 3,509	2,167	5,026	5,026	4,004	3,999 *
TOTAL NET BUDGET	** 205,989	146,289	218,935	219,023	245,402	205,497 *
<b>USER PAY REVENUES</b>						
46114 Admin/Clerical Cost Fee	24,100	18,857	35,000	35,000	30,000	30,000
46175 Court Fees & Costs	109	6,694	500	500	500	500
46220 ORC Restitution Surcharge	11,795	17,720	14,000	14,000	14,000	16,000
46578 Interfund Trans In-Special Rev	51,000		33,181	33,181	12,000	12,000

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: OFFICE OF REVENUE COLLECTION DEPT 1-204  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-12-15 9:36 AM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL USER PAY REVENUES	*	87,004	43,271	82,681	82,681	56,500	58,500 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	87,004	43,271	82,681	82,681	56,500	58,500 *
UNREIMBURSED COSTS	**	118,985	103,018	136,254	136,342	188,902	146,997 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
ASTR Asst Treas Tax Coll		6447- 7906 .33	.33	.33	.33	.33	.33
TRD3 Treasurer-Collector Deputy II		3170- 3957 1.00	1.00	1.00	1.00	1.00	1.00
TRD2 Treasurer Coll Dep II		2843- 3541 2.00	2.00	2.00	2.00	2.00	2.00
OR							
TRD1 Treasurer Coll Dep I		2553- 3170					
TOTAL BUDGET UNIT POSITIONS	**	3.33	3.33	3.33	3.33	3.33	3.33 *



General  
Services

Section D



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	423,650	379,888	465,757	465,757	498,400	498,400
51014 Other Pay	9,805	13,561	10,885	10,885	10,996	10,996
51020 Extra Help	2,715					
51030 Overtime	2,182	150	1,000	1,000	1,000	1,000
51100 Payroll Tax-Social Security	32,108	26,524	34,813	34,813	29,938	29,938
51101 Payroll Taxes-Medicare		2,444			7,118	7,118
51110 Co Contribution Retirement	84,013	78,979	97,039	97,039	110,494	110,494
51120 Co Contribution-Group Insuranc	85,820	79,568	111,071	111,071	88,685	88,685
51121 Contribution Deferred Comp	275	100	1,306	1,306	1,310	1,310
51150 Interfund Workers Compensation	441	1,697	1,697	1,697	2,046	2,058
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 641,009	582,911	723,568	723,568	749,987	749,999 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	1,448	124	500	500	500	500
52060 Communications	3,084	2,791	6,220	6,220	4,100	4,100
52135 Software License & Maintenance	340	1,685			1,500	350
52150 Memberships	320	710	265	265	400	400
52159 Copier Paper	433	535	400	400	800	800
52160 Miscellaneous Expense		167				
52169 Outside Printing		8,120				
52170 Office Expenses	4,437	3,959	2,988	2,988	4,500	4,500
52171 Copy/Printing Costs	31,900	45,545	46,001	46,001	46,001	46,001
52180 Professional/Specialized Srvs	306,080	207,889	340,665	340,665	325,000	325,000
52190 Publication Legal Notice	854	1,444	850	850	967	967
52200 Rents & Leases Equipment	92,162	57,888	84,713	84,713	86,000	86,000
52225 Office Equipment	4,281	4,707	6,334	6,334	6,000	5,250
52230 Special Departmental Expense	41	70				
52232 Employment Training	1,902	3,397	1,200	1,200	3,000	2,000
52250 Transportation & Travel	2,404	4,933	2,000	2,000	3,500	3,000
TOTAL SERVICES AND SUPPLIES	* 449,686	343,964	492,136	492,136	482,268	478,868 *
<b>OTHER CHARGES</b>						
53200 Contribution to Other Agencies		4,823				
53400 Interest Expense		1,847				
53601 Interfund Ins ISF Premium	297	961	560	961	1,308	1,284
53613 Interfund Fleet Admin	563	120	248	248	457	457
53615 Interfund Fuel & Oil	2,377	1,019	2,455	2,455	2,455	2,455
53616 Interfund Vehicle Maintenance	1,134	670	1,237	1,237	1,177	1,177
53619 Interfund Misc. Transfer				1,123,912		
53620 Interfd Information Technology	26,106	15,795	25,896	25,896	36,971	36,079
53623 Interfund Fingerprints	50		25	25	25	25
53636 Interfund IT Equipment Replmnt	612	830				
53651 Interfund Projects				13,120	9,850	9,850
53685 Interfund Office Expense	358					
53689 Interfund Physical/Drug	62		105	105	62	62
TOTAL OTHER CHARGES	* 31,559	26,065	30,526	1,167,959	52,305	51,389 *
<b>CAPITAL ASSETS</b>						
54100 Land				84,000		

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
54300 Small Hybrid Vehicle					26,500	26,500
TOTAL CAPITAL ASSETS	*			84,000	26,500	26,500 *
TOTAL GROSS BUDGET	** 1,122,254	952,940	1,246,230	2,467,663	1,311,060	1,306,756 *
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services		5,485-			23,110-	23,110-
55202 Intrafund Postage	81,250-	70,257-	94,428-	94,428-	90,045-	90,045-
55203 Intrafund Printing	12,788-	6,352-	17,535-	17,535-	12,710-	12,710-
55204 Intrafund Copier Rental	36,746-	26,809-	40,355-	40,355-	24,513-	24,514-
55205 Intrafund Gen Insurance/Bonds	100	186	195	195	280	241
55211 Intrafund Fingerprints	98		120	120	74	74
55235 Intrafund Administration Svcs	211,053-	139,422-	268,637-	268,637-	273,437-	273,437-
TOTAL INTRAFUND TRANSFERS	* 341,639-	248,139-	420,640-	420,640-	423,461-	423,501-*
RESIDUAL EQUITY TRANS-OUT						
56200 Lease Payment		12,668				
TOTAL RESIDUAL EQUITY TRANS-OUT	*	12,668				*
TOTAL NET BUDGET	** 780,615	717,469	825,590	2,047,023	887,599	883,255 *
USER PAY REVENUES						
44220 Rental of Equipment	6,228	3,067	4,930	4,930	5,075	5,075
46306 Copying Services		471				
46321 Central Services Postage Reimb	4,434	506				
46323 Printing Services	736	443	1,178	1,178	492	492
46501 Interfund Postage	130,024	81,957	138,964	138,964	137,437	137,435
46502 Interfund Printing	35,637	21,602	41,625	41,625	33,275	33,275
46503 Interfund Copier Rental	79,203	53,455	85,305	85,305	58,025	58,026
46504 Interfund Copy Services		7,272			31,429	31,429
46575 Interfund Admin-Misc Depts	281,650	177,964	342,156	342,156	342,156	342,856
47509 Court Reimbursement	39,561	30,514	45,808	45,808	46,365	46,365
47540 Refund	1,008	994				
TOTAL USER PAY REVENUES	* 578,481	378,245	659,966	659,966	654,254	654,953 *
TOTAL GOVERNMENTAL REVENUES	*					*
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	8,679	244				
TOTAL OTHER FINANCING SOURCES	* 8,679	244				*
TOTAL CANCELLATION OF OBLIGATED F/B	*			1,207,912		*
TOTAL REVENUES	** 587,160	378,489	659,966	1,867,878	654,254	654,953 *
UNREIMBURSED COSTS	** 193,455	338,980	165,624	179,145	233,345	228,302 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
GSDI General Services Director	8736-10622	1.00	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5852- 7165	1.00	1.00	1.00	1.00	1.00



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: GENERAL SERVICES DEPARTMENT DEPT 1-205  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-21-15 9:01 AM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
PRCA Procurement/Contract Analyst	4107- 5073 1.00	1.00	1.00	1.00	1.00	1.00
ACT2 Accounting Technician II	3541- 4385 1.00	1.00	1.00	1.00	1.00	1.00
ACT1 Accounting Technician I	3170- 3957 1.00	1.00	1.00	1.00	1.00	1.00
CES3 Central Services Assistant II	2765- 3443 1.00	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III	2698- 3354 1.00	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2410- 3001 .50	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 7.50	8.00	8.00	8.00	8.00	8.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52060 Communications	529	105	600	600	150	150
52166 General Supplies		326			700	700
52170 Office Expenses	260	248	225	225	225	225
52173 Subscription-Publication	240	583	600	600	600	600
52180 Professional/Specialized Srvs	2,628	1,800	8,850	8,850	8,850	8,850
52230 Special Departmental Expense	1,364	433	1,550	1,550	800	800
52260 Utilities	19,092	17,237	20,000	20,000	27,000	27,000
TOTAL SERVICES AND SUPPLIES	* 24,113	20,732	31,825	31,825	38,325	38,325 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	590	1,322	770	1,322	5,944	5,834
53613 Interfund Fleet Admin	563	120	248	248	457	457
53614 Interfund Misc Non-Road	27,377		30,000	30,000	30,000	30,000
53616 Interfund Vehicle Maintenance	266	359	518	518	493	493
TOTAL OTHER CHARGES	* 28,796	1,801	31,536	32,088	36,894	36,784 *
CAPITAL ASSETS						
54300 Capital Asset						
TOTAL CAPITAL ASSETS	*					*
TOTAL GROSS BUDGET	** 52,909	22,533	63,361	63,913	75,219	75,109 *
INTRAFUND TRANSFERS						
55202 Intrafund Postage	3	2	20	20	8	8
55203 Intrafund Printing	2,128	914	1,400	1,400	1,400	1,400
55205 Intrafund Gen Insurance/Bonds	203	237	236	236	2,236	1,915
55230 Intrafund A-87 Building Maint.	196,834	199,580	196,951	196,951	163,403	163,403
55235 Intrafund Administration Srvs	24,574	10,730	24,440	24,440	24,440	24,440
55238 Intrafund Other	14,901					
TOTAL INTRAFUND TRANSFERS	* 238,643	211,463	223,047	223,047	191,487	191,166 *
TOTAL NET BUDGET	** 291,552	233,996	286,408	286,960	266,706	266,275 *
USER PAY REVENUES						
44213 Use of Live Oak Park	5,823	10,530	7,000	7,000	8,500	8,500
44215 Boat Launch Fees	34,817	32,207	20,000	20,000	20,000	20,000
46582 Interfund Misc. Transfer		35				
47540 Refund		47				
TOTAL USER PAY REVENUES	* 40,640	42,819	27,000	27,000	28,500	28,500 *
GOVERNMENTAL REVENUES						
43106 Administrative Service Revenue	100	100				
TOTAL GOVERNMENTAL REVENUES	* 100	100				*
TOTAL REVENUES	** 40,740	42,919	27,000	27,000	28,500	28,500 *
UNREIMBURSED COSTS	** 250,812	191,077	259,408	259,960	238,206	237,775 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,115,498	847,657	1,218,054	1,218,054	1,251,101	1,197,157
51013 Special Pay	3,432	2,718	3,900	3,900	3,900	3,900
51014 Other Pay	1,521	31,020	3,699	3,699	3,699	3,699
51020 Extra Help	18,838	21,552				
51030 Overtime	22,570	11,362	30,625	30,625	30,625	30,625
51100 Payroll Tax-Social Security	84,736	61,545	91,907	91,907	75,954	73,617
51101 Payroll Taxes-Medicare		5,405			17,766	17,217
51110 Co Contribution Retirement	221,807	176,823	254,040	254,040	277,291	269,888
51120 Co Contribution-Group Insuranc	360,516	272,805	374,762	374,762	371,751	356,019
51121 Contribution Deferred Comp		50	1,306	1,306	3,930	3,275
51130 Co Contrib Unemploymnt Insrnc	680	7,773				
51150 Interfund Workers Compensation	233,321	274,907	274,907	274,907	308,977	310,847
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,062,919	1,713,617	2,253,200	2,253,200	2,344,994	2,266,244 *
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals	5,697		12,677	12,677	12,677	12,677
52050 Clothing & Personal	8,511	4,933	9,690	9,690	9,690	9,690
52060 Communications	3,947	3,027	3,400	3,400	4,200	4,200
52090 Household Expense		1,951	1,300	1,300	1,800	1,800
52120 Maintenance Equipment	7,684	5,510	8,500	8,500	8,300	8,300
52130 Maintenance Structure/Imprvmnt	43,878	53,399	71,500	98,502	75,000	75,000
52135 Software License & Maintenance	530					
52136 Computer Hardware		195	2,000	2,000		
52150 Memberships		45	350	350	275	275
52160 Miscellaneous Expense		6				
52166 General Supplies	164,970	124,629	163,133	163,133	163,133	163,133
52170 Office Expenses	426	156				
52173 Subscription-Publication	280	827	800	800	850	850
52180 Professional/Specialized Srvs	141,536	111,843	111,445	111,445	111,445	111,445
52200 Rents & Leases Equipment	23,033	474,548	480,327	480,327	444,948	444,948
52220 Small Tools	10,082	4,582	12,600	12,600	12,100	12,100
52225 Office Equipment	429					
52230 Special Departmental Expense	64,515	60,077	62,556	62,556	60,370	60,370
52232 Employment Training	1,655	517	1,080	1,080	830	830
52250 Transportation & Travel	224		500	500	350	350
52260 Utilities	271,493	194,482	130,000	130,000	160,000	160,000
TOTAL SERVICES AND SUPPLIES	* 748,890	1,040,727	1,071,858	1,098,860	1,065,968	1,065,968 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	3,083	6,635	3,866	6,635	8,124	7,974
53613 Interfund Fleet Admin	18,029	3,846	7,958	7,958	14,650	14,650
53614 Interfund Misc Non-Road	9,561					
53615 Interfund Fuel & Oil	35,629	13,874	39,909	39,909	39,194	39,194
53616 Interfund Vehicle Maintenance	48,610	20,271	34,824	34,824	33,129	33,129
53620 Interfd Information Technology	27,939	12,487	29,466	29,466	40,011	39,150
53623 Interfund Fingerprints	132	175	50	50	100	100
53636 Interfund IT Equipment Replmnt	1,835	1,142				
53685 Interfund Office Expense		7				
53689 Interfund Physical/Drug	1,425	1,809	585	585	1,208	1,208

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: BUILDING MAINTENANCE			DEPT 1-700		
COUNTY BUDGET ACT	STATE OF CALIFORNIA	(CONTINUED)			05-21-15	9:01 AM	
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION: GENERAL					
SCHEDULE 9	FOR FISCAL YEAR 2015-16	ACTIVITY: PROPERTY MANAGMENT					FUND 0001
			ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARTMENT
FINANCING USES CLASSIFICATION			EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST
			2013-14	4-30-15	2014-15	4-30-15	2015-16
							CAO
							RECOMMEND
							2015-16
TOTAL OTHER CHARGES	*	146,243	60,246	116,658	119,427	136,416	135,405 *
CAPITAL ASSETS							
54300 Capital Asset			84,665	96,325	96,325		
54300 Pick-Up 3/4 Ton Service Bed	1					35,000	35,000
54300 Pick-Up 1/2 Ton	2					30,000	
TOTAL CAPITAL ASSETS	*		84,665	96,325	96,325	65,000	35,000 *
TOTAL GROSS BUDGET	**	2,958,052	2,899,255	3,538,041	3,567,812	3,612,378	3,502,617 *
INTRAFUND TRANSFERS							
55202 Intrafund Postage		32	12	158	158	72	72
55203 Intrafund Printing		135	71	500	500	200	200
55205 Intrafund Gen Insurance/Bonds		1,624	2,845	2,841	2,841	6,196	3,969
55208 Intrafund Drug Testing		371	41	170	170	228	228
55211 Intrafund Fingerprints		196	343	200	200	296	296
55230 Intrafund A-87 Building Maint.		328,261-	317,666-	313,406-	313,406-	259,437-	259,437-
55235 Intrafund Administration Svcs		170,843	103,423	207,537	207,537	207,537	207,537
55245 Intrafund Engineering						5,733	5,733
TOTAL INTRAFUND TRANSFERS	*	155,060-	210,931-	102,000-	102,000-	39,175-	41,402-*
TOTAL NET BUDGET	**	2,802,992	2,688,324	3,436,041	3,465,812	3,573,203	3,461,215 *
USER PAY REVENUES							
42120 Lease Income			50				
44208 Maintenance Training Center		6,700	5,850	5,300	5,300	5,300	5,300
44210 Rent Land and Buildings			110				
44212 Rent Training Center Sheriff		5,450	5,650	6,500	6,500	6,500	6,500
46290 Assessment Fee				1,450	1,450	1,450	1,450
46558 Interfund A-87 Building Maint.		438,415	505,874	498,973	498,973	373,942	470,815
46578 Interfund Trans In-Special Rev					27,002		
47407 Other Sales		374					
47509 Court Reimbursement		10,348	5,669				
47521 Insurance Reimbursement		98,917					
47540 Refund		227	4,057				
TOTAL USER PAY REVENUES	*	560,431	527,260	512,223	539,225	387,192	484,065 *
TOTAL GOVERNMENTAL REVENUES	*						*
OTHER FINANCING SOURCES							
48300 Sale of Excess Property		401	280				
TOTAL OTHER FINANCING SOURCES	*	401	280				*
TOTAL REVENUES	**	560,832	527,540	512,223	539,225	387,192	484,065 *
UNREIMBURSED COSTS	**	2,242,160	2,160,784	2,923,818	2,926,587	3,186,011	2,977,150 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
FAMS Facilities Maint Superintendent	5256- 6447	1.00	1.00	1.00	1.00	1.00	1.00
BSSU Building Services Supervisor	4320- 5345					1.00	1.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: BUILDING MAINTENANCE DEPT 1-700  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-21-15 9:01 AM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: PROPERTY MANAGMENT FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
BSLW Building Services Lead Worker	3847- 4759 1.00	1.00	1.00	1.00		
BSWH Building Services Worker-HVAC	3636- 4519 3.00	3.00	3.00	3.00	2.00	2.00
SBSW Senior Bldg Services Worker	3443- 4285 3.00	3.00	3.00	3.00	3.00	3.00
BSWO Building Services Worker	3082- 3847 2.00	2.00	2.00	2.00	2.00	2.00
GRK2 Groundskeeper II	3082- 3847 2.00	2.00	2.00	2.00	2.00	2.00
GRKE Groundskeeper I	2765- 3443 1.00	1.00	1.00	1.00	1.00	1.00
SUCU Supvg Custodian	3111- 3878 1.00	1.00	1.00	1.00	1.00	1.00
LECU Lead Custodian	2765- 3443 1.00	1.00	1.00	1.00	1.00	1.00
SRCU Senior Custodian	2482- 3082 3.00	3.00	3.00	3.00	3.00	3.00
CUST Custodian	2343- 2917 13.00	13.00	13.00	13.00	13.00	13.00
TOTAL BUDGET UNIT POSITIONS	** 31.00	31.00	31.00	31.00	30.00	30.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52160 Miscellaneous Expense	268		381	381	381	392
52170 Office Expenses	64		200	200	200	200
52207 Special Dept Exp Fish & Game	1,037	2,947	7,000	7,000	6,000	6,000
52210 Rents/Leases Structures/Ground		425	591	591	591	591
52240 Special Dept Exp-Youth Program	11,686	2,740	13,000	13,000	9,000	9,000
TOTAL SERVICES AND SUPPLIES	* 13,055	6,112	21,172	21,172	16,172	16,183 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	168	450	262	450	594	583
53610 Interfund Postage	192	140	174	174	194	194
53688 Interfund Rents/Leases	567					
TOTAL OTHER CHARGES	* 927	590	436	624	788	777 *
TOTAL GROSS BUDGET	** 13,982	6,702	21,608	21,796	16,960	16,960 *
TOTAL NET BUDGET	** 13,982	6,702	21,608	21,796	16,960	16,960 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 13,982	6,702	21,608	21,796	16,960	16,960 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	3,231	3,494	5,500	5,500	5,500	5,500
44100 Interest Apportioned	463	305	1,350	1,350	1,350	1,350
TOTAL GENERAL REVENUES	* 3,694	3,799	6,850	6,850	6,850	6,850 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		14,758	14,946	10,110	10,110 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 3,694	3,799	21,608	21,796	16,960	16,960 *
UNREIMBURSED COSTS	** 10,288	2,903				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	275,623	203,920	275,988	275,988	224,162	224,162
51014 Other Pay	1,736-	7,359	5,100	5,100	4,500	4,500
51030 Overtime	444					
51100 Payroll Tax-Social Security	20,696	14,493	20,899	20,899	13,657	13,657
51101 Payroll Taxes-Medicare		1,187			3,194	3,194
51110 Co Contribution Retirement	54,658	42,395	57,377	57,377	49,695	49,695
51120 Co Contribution-Group Insuranc	64,348	50,768	63,002	63,002	51,226	51,226
51150 Interfund Workers Compensation	23,188	19,671	19,671	19,671	44,578	44,848
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 437,221	339,793	442,037	442,037	391,012	391,282 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	2,511	2,065	2,859	2,859	2,620	2,620
52060 Communications	1,521	1,081	1,400	1,400	1,380	1,380
52090 Household Expense	1,156	893	1,200	1,200	1,200	1,200
52119 Fleet Vehicle Parts	951	352	1,400	1,400	1,400	1,400
52120 Maintenance Equipment	10,222	7,943	8,680	8,680	8,680	8,680
52122 Stock Parts	39,141	25,616	41,000	41,000	41,000	41,000
52123 Outside Accident Repair	26,760	21,426	20,000	20,000	20,000	20,000
52124 Fuel & Oil	2,402	1,625	2,800	2,800	2,800	2,800
52125 Other Dept Fuel & Oil	444,461	243,126	490,916	490,916	486,634	486,634
52128 Outside Vehicle Repair	29,262	17,609	40,000	40,000	60,000	60,000
52129 Other Parts	188,231	131,837	215,000	215,000	200,000	200,000
52135 Software License & Maintenance	3,905					
52136 Computer Hardware		1,214				
52150 Memberships	110	110	110	110	100	100
52160 Miscellaneous Expense	4,254	1,732	4,000	4,000	3,543	3,543
52170 Office Expenses	530	457	1,000	1,000	1,000	1,000
52173 Subscription-Publication	1,500	1,500	1,800	1,800	3,300	3,300
52180 Professional/Specialized Srvs	64	85			64	64
52200 Rents & Leases Equipment		1,171	410	410	1,530	1,530
52220 Small Tools	2,097	1,092	1,800	1,800	1,800	1,800
52225 Office Equipment	472	300	500	500	500	500
52230 Special Departmental Expense	1,682	1,227	2,000	2,000	2,060	2,060
52232 Employment Training	590	980	1,500	1,500	1,800	1,800
52242 Special Dept Exp-Safety/Enviro	4,042	3,687	4,000	4,000	4,400	4,400
52249 Other Equipment	12,674	2,686	4,300	4,300		
52250 Transportation & Travel	173		600	600	1,400	1,400
52260 Utilities	10,774	8,195	12,000	11,211	12,000	12,000
TOTAL SERVICES AND SUPPLIES	* 789,485	478,009	859,275	858,486	859,211	859,211 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	855	1,891	1,102	1,891	2,170	2,130
53602 Interfund Gen Insurance & Bond	671	775	760	760	760	719
53609 Interfund Copy Services		21			145	145
53610 Interfund Postage	162	73	152	152	125	125
53611 Interfund Printing	294		300	300	300	300
53612 Interfund Copier Rental	1,047	608	1,062	1,062	803	803
53620 Interfd Information Technology	8,154	6,047	6,941	6,941	14,282	13,698
53623 Interfund Fingerprints	98					

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53628 Interfund Admin - Misc Depts	103,167	70,419	116,089	116,089	116,089	116,089
53636 Interfund IT Equipment Replmnt	816	311				
53654 Interfund Plant Acquisition			30,000	30,000	93,469	93,469
53665 Interfund Audit Expense	2,399		3,190	3,190	3,190	3,190
53670 Interfund Overhead (A-87) Cost	12,545	14,383	19,366	19,366	92,900	92,900
53683 Interfund Drug Testing	206	83	90	90	100	100
53689 Interfund Physical/Drug		100	210	210	210	302
53690 Interfund Cert Unif Prog Agncy		642			642	642
TOTAL OTHER CHARGES	* 130,414	95,353	179,262	180,051	325,185	324,612 *
CAPITAL ASSETS						
54302 Depreciation Expense	7,992		2,540	2,540	800	800
TOTAL CAPITAL ASSETS	* 7,992		2,540	2,540	800	800 *
TOTAL GROSS BUDGET	** 1,365,112	913,155	1,483,114	1,483,114	1,576,208	1,575,905 *
TOTAL NET BUDGET	** 1,365,112	913,155	1,483,114	1,483,114	1,576,208	1,575,905 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1,365,112	913,155	1,483,114	1,483,114	1,576,208	1,575,905 *
USER PAY REVENUES						
46318 Maintenance	26,209	11,408	22,000	22,000	43,917	43,917
46510 Interfund Fuel & Oil	453,343	182,066	515,805	515,805	486,634	486,634
46511 Interfund Vehicle Maintenance	655,721	315,318	814,806	814,806	775,097	775,097
46565 Interfund Fleet Admin	215,571	46,269	93,503	93,503	176,238	176,238
47540 Refund		6				
TOTAL USER PAY REVENUES	* 1,350,844	555,067	1,446,114	1,446,114	1,481,886	1,481,886 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,219	3,183	5,000	5,000	5,000	5,000
TOTAL GENERAL REVENUES	* 2,219	3,183	5,000	5,000	5,000	5,000 *
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	2,168					
TOTAL OTHER FINANCING SOURCES	* 2,168					*
TOTAL CANCELLATION OF OBLIGATED F/B	*				89,323	89,323 *
TOTAL AVAILABLE FUND BALANCE 7/1	* 224,319	222,387	303,761	303,761	262,568	262,568 *
TOTAL AVAILABLE FINANCING	** 1,579,550	780,637	1,754,875	1,754,875	1,838,777	1,838,777 *
UNREIMBURSED COSTS	** 214,438-	132,518	271,761-	271,761-	262,569-	262,872-*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: FLEET MANAGEMENT ISF DEPT 4-580  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-21-15 9:03 AM  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: PUBLIC WAYS FUND 4580

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
FLMS Fleet Maintenance Supervisor 4320- 5345	1.00	1.00	1.00	1.00	1.00	1.00
HEEQ Heavy Equip Mech 3443- 4285	1.00	1.00	1.00	1.00	1.00	1.00
HEEQ Heavy Equip Mech 3443- 4285	1.00	1.00	1.00	1.00	1.00	1.00
OR						
EQM2 Equipment Mechanic II 3082- 3847						
EQM2 Equipment Mechanic II 3082- 3847	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS **	5.00	5.00	5.00	5.00	5.00	5.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,188,651	937,312	1,308,628	1,308,628	1,382,666	1,314,935
51013 Special Pay	480	30				
51014 Other Pay	3,616	13,810	4,744	4,744	10,081	10,081
51030 Overtime	44,463	14,325	34,382	34,382	24,382	24,382
51100 Payroll Tax-Social Security	88,474	63,436	99,562	99,562	83,705	79,505
51101 Payroll Taxes-Medicare		5,823			19,576	18,594
51110 Co Contribution Retirement	235,811	194,874	272,066	272,066	306,538	291,522
51120 Co Contribution-Group Insuranc	186,074	162,193	226,049	226,049	211,638	195,906
51121 Contribution Deferred Comp		100	1,959	1,959	3,275	2,620
51130 Co Contrib Unemploymnt Insrnc	450					
51150 Interfund Workers Compensation	58,033	50,700	50,701	50,701	90,193	90,739
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,798,820	1,442,603	1,998,091	1,998,091	2,132,054	2,028,284 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	42,010	30,731	53,460	53,460	50,168	50,168
52090 Household Expense		175			220	220
52120 Maintenance Equipment	55,905	25,761	90,050	90,050	52,785	52,785
52135 Software License & Maintenance	616,847	463,989	652,245	652,245	659,854	659,854
52136 Computer Hardware	195,880	90,770	126,000	131,785	127,000	127,000
52150 Memberships	195	195	295	295	295	295
52170 Office Expenses	2,365	2,268	6,000	6,000	6,000	6,000
52180 Professional/Specialized Srvs	43,575	113,659	30,000	348,034	280,000	280,000
52225 Office Equipment	4,919	2,115	4,350	4,350	4,350	4,350
52230 Special Departmental Expense	6,797	1,478	20,000	20,000	20,000	20,000
52232 Employment Training	854	389	6,000	6,000	24,000	24,000
52250 Transportation & Travel	2,211		3,000	3,000	3,000	3,000
TOTAL SERVICES AND SUPPLIES	* 971,558	731,530	991,400	1,315,219	1,227,672	1,227,672 *
<b>OTHER CHARGES</b>						
53123 Interprogram Labor Charges	446,145	268,912	463,107	463,107	628,787	646,355
53601 Interfund Ins ISF Premium	1,687	3,786	2,206	3,786	4,369	4,288
53602 Interfund Gen Insurance & Bond	1,736	2,243	2,602	2,602	2,935	2,732
53609 Interfund Copy Services		115			335	335
53610 Interfund Postage	52		74	74	74	74
53612 Interfund Copier Rental	1,586	946	1,597	1,597	1,168	1,168
53613 Interfund Fleet Admin	2,817	601	1,242	1,242	2,291	2,291
53615 Interfund Fuel & Oil	2,141	1,305	2,754	2,754	2,462	2,462
53616 Interfund Vehicle Maintenance	5,213	1,194	13,479	13,479	12,818	12,818
53623 Interfund Fingerprints	160					
53628 Interfund Admin - Misc Depts	152,984	106,131	226,067	226,067	226,067	226,067
53665 Interfund Audit Expense	2,999		3,988	3,988	3,988	3,988
53670 Interfund Overhead (A-87) Cost	70,555	70,695	93,151	93,151	243,751	243,751
53689 Interfund Physical/Drug	310		105	105	105	62
TOTAL OTHER CHARGES	* 688,385	455,928	810,372	811,952	1,129,150	1,146,391 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset		49,803	50,000	200,207		
54300 Next Gen Firewall System	1				80,000	80,000
54300 Storage Area Network	2				70,000	70,000

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
54300 Replacement Virtual Server	3					50,000	50,000
54302 Depreciation Expense		117,901		101,243	101,243	108,922	108,922
TOTAL CAPITAL ASSETS	*	117,901	49,803	151,243	301,450	308,922	308,922 *
TOTAL GROSS BUDGET	**	3,576,664	2,679,864	3,951,106	4,426,712	4,797,798	4,711,269 *
INTRAFUND TRANSFERS							
55210 Intrafd Information Technology		1					547
TOTAL INTRAFUND TRANSFERS	*	1					547 *
TOTAL NET BUDGET	**	3,576,665	2,679,864	3,951,106	4,426,712	4,797,798	4,711,816 *
TOTAL APPROPRIATION FOR CONTINGENCY	*						*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	3,576,665	2,679,864	3,951,106	4,426,712	4,797,798	4,711,816 *
USER PAY REVENUES							
46123 Interprogram Labor Charges		446,145	268,912	463,107	463,107	628,787	646,355
46302 Equipment Replacement		816	311	50,000	50,000	200,000	200,000
46320 Other Chgs Current Services		11,837	6,865	8,778	8,778	10,015	9,642
46512 Interfund Projects		20,136	6,534	25,000	181,600	123,125	123,125
46514 Interfund IT Equipment Replmnt		98,066	48,319				
46515 Interfd Information Technology		2,951,348	1,500,936	3,116,893	3,116,893	3,963,339	3,845,174
46582 Interfund Misc. Transfer		4,674	2,650	5,400	155,607	5,400	5,400
47540 Refund		2,959	2,843				
TOTAL USER PAY REVENUES	*	3,535,981	1,837,370	3,669,178	3,975,985	4,930,666	4,829,696 *
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		8,479	7,654		1,580		
TOTAL GENERAL REVENUES	*	8,479	7,654		1,580		*
OTHER FINANCING SOURCES							
48300 Sale of Excess Property		2,159					
TOTAL OTHER FINANCING SOURCES	*	2,159					*
TOTAL AVAILABLE FUND BALANCE 7/1	*	186,197	417,914	393,082	393,082	602,723	417,976 *
TOTAL AVAILABLE FINANCING	**	3,732,816	2,262,938	4,062,260	4,370,647	5,533,389	5,247,672 *
UNREIMBURSED COSTS	**	156,151-	416,926	111,154-	56,065	735,591-	535,856-*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DDIT Deputy Dir Info Technology	7520- 9172	1.00	1.00	1.00	1.00	1.00	1.00
ITMA Information Technology Manage	6779- 8305		1.00		1.00	1.00	1.00
SYAS Systems Analyst Supervisor	6868- 8348	2.00		2.00			
ITSU IT Supervisor	6540- 7950		1.00		1.00	1.00	1.00

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
ITAN Information Technology Analys	6207- 7606	1.00		1.00	1.00	1.00
PRA3 Programming Analyst III	6207- 7606	1.00	1.00	1.00	1.00	1.00
PRA3 Programming Analyst III	6207- 7606	3.00	3.00	3.00	3.00	3.00
OR						
PRA2 Programming Analyst II	5644- 6888					
NWA2 Network Administrator II	5644- 6888	2.00	1.00	2.00	1.00	1.00
NWA1 Network Administrator I	5073- 6207	1.00	1.00	1.00	1.00	1.00
ITS3 Info Tech Support Spclst III	4814- 5906	2.00	2.00	2.00	2.00	2.00
ITS3 Info Tech Support Spclst III	4814- 5906	1.00	1.00	1.00	1.00	1.00
OR						
ITS2 Info Tech Support Spclst II	4334- 5360					
SYA2 Systems Administrator II	4814- 5906	1.00	1.00	1.00	1.00	1.00
SYA2 Systems Administrator II	4814- 5906	1.00	1.00	1.00	1.00	1.00
OR						
SYA1 Systems Administrator I	4570- 5644					
COM2 Computer Operator II	3636- 4519	1.80	1.80	1.80	1.80	1.00
OR						
COM1 Computer Operator I	3261- 4060					
TOTAL BUDGET UNIT POSITIONS	** 16.80	16.80	16.80	16.80	16.00	16.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52130 Maintenance Structure/Imprvmnt		20				
52130 Animal Control Facility Design 505	74,625					
52130 YC BOAT LAUNCH SEDIMENT REMOVE1202	33,979	8,770	56,000	89,120		
52130 ADA IMPROVEMENTS FY 2013-14 1401	1,043					
52130 REMODEL HUMAN SVCS LAB OFFICE 1402	18,214					
52130 MAIN JAIL SOBERING FLR REPLACM1404	6,669					
52130 MED SECURITY JAIL SHOWER VALVE1405	10,318					
52130 ROOF REPLACEMENT 190 GARDEN HW1406	25,460					
52130 FLEET MAINT BLDG EXT PAINTING 1501		11,355	30,000	30,000		
52130 REPLACE ROOF SUTTER LIBRARY 1502		7,600	12,000	12,000		
52130 1130/1160 EXTERIOR PAINTING 1506		24,873	50,000	50,000		
52130 ADA IMPROVEMENTS FY 2014-2015 1508			43,000	43,000		
52130 Re-Roof Main Library 1601					94,500	94,500
52130 ADA IMPROVEMENTS FY 2015-16 1603					45,000	45,000
52130 Jail Fuel Tank Removal/Replace9726	3,729					
52180 FACILITY MASTER PLAN UPDATE 1509			150,000	150,000		
TOTAL SERVICES AND SUPPLIES *	174,037	52,618	341,000	374,120	139,500	139,500 *
OTHER CHARGES						
53654 AIRPORT RUNWAY LIGHTING 904	208					
TOTAL OTHER CHARGES *	208					*
CAPITAL ASSETS						
54200 AIRPORT RUNWAY LIGHTING 904	23,182-					
54200 AG COMMISSIONER OFFICE EXPANSN1205	3,241-					
54200 TISHDALE BLF FLOATS 1208	62,297					
54200 JAIL MID SEC-FENCING 1303	66,891					
54200 JAIL MED SEC INT SALLY PORT 1304	100,024					
54200 AG FACILITY EXPANTION PHASE II1403	148,484					
54200 MINIMUM JAIL GENERATOR 1411		6,200		8,800		
54200 JAIL MIN SECURITY GENERATOR 1503			176,000	176,000	176,000	176,000
54200 Ettl Hall Security Card Access1504		14,877	15,500	15,500		
54200 1130/1160 LOT BERM REMOVAL 1507			115,000	115,000		
54200 MAIL JAIL SEWER CLEANOUT 1510				120,000		
54200 MH EMERGNcy GEN & AUTO SWITCH 1511				97,000		
54300 Capital Asset						
54300 Fleet Water Separator System 1602					93,469	93,469
TOTAL CAPITAL ASSETS *	351,273	21,077	306,500	532,300	269,469	269,469 *
TOTAL GROSS BUDGET **	525,518	73,695	647,500	906,420	408,969	408,969 *
INTRAFUND TRANSFERS						
55229 Intrafund Plant Acquisition	223,236-					
55229 Animal Control Facility Design 505	5,707					
55229 AIRPORT RUNWAY LIGHTING 904	378					
55229 YC BOAT LAUNCH SEDIMENT REMOVE1202	11,838					
55229 AG COMMISSIONER OFFICE EXPANSN1205	5,303					
55229 TISHDALE BLF FLOATS 1208	11,280					
55229 JAIL MID SEC-FENCING 1303	2,708					

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
55229 JAIL MED SEC INT SALLY PORT 1304	34,858					
55229 AG FACILITY EXPANTION PHASE III1403	54,684					
55229 MINIMUM JAIL GENERATOR 1411	315					
55229 Jail Fuel Tank Removal/Replace9726	4,208					
55245 Intrafund Engineering		12,434-				
TOTAL INTRAFUND TRANSFERS *	91,957-	12,434-				*
TOTAL NET BUDGET **	433,561	61,261	647,500	906,420	408,969	408,969 *
USER PAY REVENUES						
46559 Interfund Plant Acquisition	44,374			97,000		
46559 FLEET MAINT BLDG EXT PAINTING 1501			30,000	30,000		
46559 FACILITY MASTER PLAN UPDATE 1509			15,000	15,000		
46559 Fleet Water Separator System 1602					93,469	93,469
46578 Interfund Trans In-Special Rev	221,784			120,000		
46578 JAIL MIN SECURITY GENERATOR 1503			176,000	176,000	176,000	176,000
47500 ADA IMPROVEMENTS FY 2014-2015 1508			43,000	43,000		
TOTAL USER PAY REVENUES *	266,158		264,000	481,000	269,469	269,469 *
GOVERNMENTAL REVENUES						
45161 St Boating & Waterways Grant	76,695					
TOTAL GOVERNMENTAL REVENUES *	76,695					*
TOTAL REVENUES **	342,853		264,000	481,000	269,469	269,469 *
UNREIMBURSED COSTS **	90,708	61,261	383,500	425,420	139,500	139,500 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52060 Communications	453	468	650	650	700	700
52166 General Supplies	137		1,400	1,400	1,400	1,400
52170 Office Expenses	3					
52180 Professional/Specialized Srvs	8,085	4,943	7,800	7,800	9,500	9,500
52200 Rents & Leases Equipment			500	500	500	500
52260 Utilities	15,078	10,519	11,500	11,500	11,500	11,500
TOTAL SERVICES AND SUPPLIES	* 23,756	15,930	21,850	21,850	23,600	23,600 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	502	1,138	663	1,138	1,231	1,209
TOTAL OTHER CHARGES	* 502	1,138	663	1,138	1,231	1,209 *
TOTAL GROSS BUDGET	** 24,258	17,068	22,513	22,988	24,831	24,809 *
INTRAFUND TRANSFERS						
55202 Intrafund Postage	78	163	206	206	163	163
55203 Intrafund Printing			70	70	70	70
55205 Intrafund Gen Insurance/Bonds	420	509	517	517	881	774
55230 Intrafund A-87 Building Maint.	94,891	89,800	88,585	88,585	75,089	75,089
55235 Intrafund Administration Srvs	23,948	19,637	24,440	24,440	24,440	24,440
TOTAL INTRAFUND TRANSFERS	* 119,337	110,109	113,818	113,818	100,643	100,536 *
TOTAL NET BUDGET	** 143,595	127,177	136,331	136,806	125,474	125,345 *
USER PAY REVENUES						
44205 Reservation Fees	4,265	2,600	3,000	3,000	3,000	3,000
44209 Maintenance Veterans' Building	21,280	20,520	18,000	18,000	18,000	18,000
44211 Rent Veterans' Building	16,315	19,020	16,000	16,000	16,000	16,000
TOTAL USER PAY REVENUES	* 41,860	42,140	37,000	37,000	37,000	37,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 41,860	42,140	37,000	37,000	37,000	37,000 *
UNREIMBURSED COSTS	** 101,735	85,037	99,331	99,806	88,474	88,345 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52060 Communications		463			600	600
52120 Maintenance Equipment			200	200	200	200
52166 General Supplies	43		750	750	750	750
52170 Office Expenses	3					
52180 Professional/Specialized Srvs	150		1,500	1,500	1,500	1,500
52190 Publication Legal Notice			2,000	2,000	2,000	2,000
52230 Special Departmental Expense			3,164	3,164		
52260 Utilities	2,005	1,365	1,500	1,500	2,800	2,800
TOTAL SERVICES AND SUPPLIES	* 2,201	1,828	9,114	9,114	7,850	7,850 *
OTHER CHARGES						
53200 Contribution to Other Agencies	2,851				2,668	2,668
53601 Interfund Ins ISF Premium	142	330	192	330	317	311
TOTAL OTHER CHARGES	* 2,993	330	192	330	2,985	2,979 *
TOTAL GROSS BUDGET	** 5,194	2,158	9,306	9,444	10,835	10,829 *
INTRAFUND TRANSFERS						
55202 Intrafund Postage	6	21	25	25	15	15
55203 Intrafund Printing			100	100	100	100
55205 Intrafund Gen Insurance/Bonds		173	213	213	349	306
55230 Intrafund A-87 Building Maint.	15,716	8,580	8,475	8,475	3,836	3,836
55235 Intrafund Administration Srvs	8,751	3,211	12,220	12,220	12,220	12,220
55241 Intrafund Rents/Leases		600-			1,200-	
TOTAL INTRAFUND TRANSFERS	* 24,473	11,385	21,033	21,033	15,320	16,477 *
TOTAL NET BUDGET	** 29,667	13,543	30,339	30,477	26,155	27,306 *
USER PAY REVENUES						
44205 Reservation Fees	550	850	550	550	550	550
44210 Rent Land and Buildings	6,070	8,150	6,050	6,050	6,050	6,650
TOTAL USER PAY REVENUES	* 6,620	9,000	6,600	6,600	6,600	7,200 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 6,620	9,000	6,600	6,600	6,600	7,200 *
UNREIMBURSED COSTS	** 23,047	4,543	23,739	23,877	19,555	20,106 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	198	48,587	65,224	65,224	69,234	69,234
51013 Special Pay			3,600	3,600	1,800	1,800
51014 Other Pay		590				
51030 Overtime		72	600	600	600	600
51100 Payroll Tax-Social Security	15	3,288	5,059	5,059	4,222	4,222
51101 Payroll Taxes-Medicare		327			988	988
51110 Co Contribution Retirement	41	10,111	14,308	14,308	15,349	15,349
51120 Co Contribution-Group Insuranc	45	9,800	13,633	13,633	12,298	12,298
51150 Interfund Workers Compensation					270	272
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	299	72,775	102,424	104,761	104,763 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal		187	575	575	575	575
52060 Communications		55	430	430	150	150
52120 Maintenance Equipment		92			300	300
52130 Maintenance Structure/Imprvmnt		8,000			53,600	53,600
52150 Memberships			350	350	550	550
52166 General Supplies		9,224			15,000	15,000
52180 Professional/Specialized Srvs		10,698			24,000	24,000
52220 Small Tools		855	200	200	2,000	2,000
52230 Special Departmental Expense		1,444			1,500	1,500
52232 Employment Training			1,000	1,000	1,000	1,000
52250 Transportation & Travel			500	500	200	200
TOTAL SERVICES AND SUPPLIES	*	30,555	3,055	3,055	98,875	98,875 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium					295	290
53613 Interfund Fleet Admin		120	248	248	457	457
53615 Interfund Fuel & Oil		1,173	2,774	2,774	2,774	2,774
53616 Interfund Vehicle Maintenance		1,625	1,477	1,477	1,405	1,405
53620 Interfd Information Technology		625	1,421	1,421	2,081	1,920
53636 Interfund IT Equipment Replmnt		104				
TOTAL OTHER CHARGES	*	3,647	5,920	5,920	7,012	6,846 *
TOTAL GROSS BUDGET	**	299	106,977	111,399	111,399	210,648
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage		5			1	
55205 Intrafund Gen Insurance/Bonds			364	364	53	42
55235 Intrafund Administration Srvs		2,421			4,800	4,800
TOTAL INTRAFUND TRANSFERS	*	2,426	364	364	4,854	4,842 *
TOTAL NET BUDGET	**	299	109,403	111,763	111,763	215,502
<b>USER PAY REVENUES</b>						
46530 Interfund Water Agencies						22,000
47515 Contrib from othr Agency Sut C		4,273	111,763	111,763	215,502	193,326
TOTAL USER PAY REVENUES	*	4,273	111,763	111,763	215,502	215,326 *

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: WATER/WASTEWATER FACILITIES      DEPT 1-702  
COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-21-15 9:02 AM  
(1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: GENERAL  
SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY: PROPERTY MANAGMENT      FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**	4,273	111,763	111,763	215,502	215,326 *
UNREIMBURSED COSTS	**	299	105,130			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
WWSO Water Wastewater System Oper 4285- 5266		1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	1.00	1.00	1.00	1.00	1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SERVICES AND SUPPLIES</b>						
52130 Maintenance Structure/Imprvmnt	92		500	500	500	500
52170 Office Expenses			50	50	50	50
52180 Professional/Specialized Srvs	3,750		3,500	3,500	3,500	3,500
52230 Special Departmental Expense	6,398	6,878	6,500	6,500	7,000	7,000
52260 Utilities	280	231	350	350	350	350
TOTAL SERVICES AND SUPPLIES	* 10,520	7,109	10,900	10,900	11,400	11,400 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	20	47	27	47	58	57
53602 Interfund Gen Insurance & Bond	5	6	7	7	11	10
53610 Interfund Postage	16	9	17	17	18	18
53614 Interfund Misc Non-Road	402		1,200	1,200	1,200	1,200
53628 Interfund Admin - Misc Depts	596	358			700	700
53648 Interfund Water Resources	10,681		22,000	22,000	22,000	22,000
53670 Interfund Overhead (A-87) Cost	105-	28	44	44	241	241
TOTAL OTHER CHARGES	* 11,615	448	23,295	23,315	24,228	24,226 *
TOTAL GROSS BUDGET	** 22,135	7,557	34,195	34,215	35,628	35,626 *
TOTAL NET BUDGET	** 22,135	7,557	34,195	34,215	35,628	35,626 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 22,135	7,557	34,195	34,215	35,628	35,626 *
<b>USER PAY REVENUES</b>						
46320 Other Chgs Current Services	3,880		5,940	5,940		
46333 Sewer Service	1,316	4,312			5,940	5,940
TOTAL USER PAY REVENUES	* 5,196	4,312	5,940	5,940	5,940	5,940 *
<b>GOVERNMENTAL REVENUES</b>						
45135 St Other in Lieu	1					
45270 St Homeowners Property Tax	29	14	29	29	29	29
45380 Fed Wildlife Refuge	1					
TOTAL GOVERNMENTAL REVENUES	* 31	14	29	29	29	29 *
<b>GENERAL REVENUES</b>						
41110 Property Tax Current Secured	1,952	1,225	1,850	1,850	1,850	1,850
41111 Property Tax Curnt Supplementl	17	11	10	10	10	10
41120 Property Tax Current Unsecured	144	148	143	143	143	143
41220 Property Tax Prior Unsecured	1-	6				
44100 Interest Apportioned	1,859	1,296	2,000	2,000	2,000	1,998
TOTAL GENERAL REVENUES	* 3,971	2,686	4,003	4,003	4,003	4,001 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		24,223	24,243	25,656	25,656 *
TOTAL GENERAL REVENUES	*					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 9,198	7,012	34,195	34,215	35,628	35,626 *
UNREIMBURSED COSTS	** 12,937	545				*

Human  
Services

Section E



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	280,640	211,248	285,248	285,248	295,448	295,448
51014 Other Pay	1,916	2,363	2,000	2,000	4,300	4,300
51020 Extra Help	41	235	41,050	40,888	2,500	2,500
51100 Payroll Tax-Social Security	19,592	13,100	20,082	20,082	16,569	16,569
51101 Payroll Taxes-Medicare		1,458			4,336	4,336
51110 Co Contribution Retirement	55,652	43,918	59,303	59,303	66,455	66,455
51120 Co Contribution-Group Insuranc	21,756	17,475	21,350	21,350	12,851	12,851
51150 Interfund Workers Compensation	1,653	2,300	2,300	2,300	1,181	1,188
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 381,250	292,097	431,333	431,171	403,640	403,647 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,107	1,049	1,250	1,250	900	900
52135 Software License & Maintenance	163		200	200	200	200
52136 Computer Hardware			200	200	200	200
52150 Memberships			500	500		
52169 Outside Printing	1,349		3,500	3,500	3,500	3,500
52170 Office Expenses	1,705	1,149	2,200	2,200	2,200	2,200
52173 Subscription-Publication	347	493	350	350	500	500
52180 Professional/Specialized Srvs	895				25,000	25,000
52210 Rents/Leases Structures/Ground	7,069	1,150	1,400	1,400		
52225 Office Equipment		75				
52230 Special Departmental Expense	115		300	300		
52232 Employment Training	3,033	2,093	3,000	3,000	3,000	3,000
52250 Transportation & Travel	1,898	2,190	1,500	1,500	4,000	4,000
52260 Utilities	470					
TOTAL SERVICES AND SUPPLIES	* 18,151	8,199	14,400	14,400	39,500	39,500 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	172	388	226	388	457	448
53602 Interfund Gen Insurance & Bond	51	53	57	57	67	60
53611 Interfund Printing			175	175		
53620 Interfd Information Technology	7,483	3,189	7,874	7,874	10,293	9,709
53623 Interfund Fingerprints			90	90		
53636 Interfund IT Equipment Replmnt	816	415				
53654 Interfund Plant Acquisition	18,214					
53682 Interfd Trans Out-Admin Expens	388		2,000	2,000	8,000	8,000
53689 Interfund Physical/Drug			35	35		
TOTAL OTHER CHARGES	* 27,124	4,045	10,457	10,619	18,817	18,217 *
TOTAL GROSS BUDGET	** 426,525	304,341	456,190	456,190	461,957	461,364 *
TOTAL NET BUDGET	** 426,525	304,341	456,190	456,190	461,957	461,364 *
<b>USER PAY REVENUES</b>						
46241 Children & Families	2,206		3,204	3,204	2,161	2,161
46520 Interfund Mental Health	104,224		101,795	101,795	107,696	107,696
46535 Interfund Alcohol & Drug	19,417		20,532	20,532	18,369	18,369
46536 Interfund Welfare/Social Srvc	179,829	111,076	197,526	197,526	198,817	198,817
46575 Interfund Admin-Misc Depts	59,454		60,742	60,742	63,524	63,524

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: HUMAN SERVICES ADMINISTRATION (CONTINUED)  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: HEALTH  
 DEPT 4-120  
 05-11-15 4:18 PM  
 FUND 0012

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL USER PAY REVENUES	*	365,130	111,076	383,799	383,799	390,567	390,567 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	365,130	111,076	383,799	383,799	390,567	390,567 *
UNREIMBURSED COSTS	**	61,395	193,265	72,391	72,391	71,390	70,797 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DIHS Dir of Human Services		10118-12233 1.00	1.00	1.00	1.00	1.00	1.00
SRHA Senior Human Resources Analys		5540- 6779 1.00	1.00	1.00	1.00	1.00	1.00
EXS2 Executive Secretary II		3541- 4385 1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	3.00	3.00	3.00	3.00	3.00	3.00 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	3,005,345	2,406,966	3,162,234	3,203,490	3,296,842	3,311,280
51013 Special Pay	10,841	8,636	10,800	10,800	10,800	10,800
51014 Other Pay	32,225	73,083	25,097	25,097	24,454	24,454
51020 Extra Help	14,539	4,570	4,500	4,500	4,500	4,500
51030 Overtime	5,511	5,259	5,000	5,000	5,000	5,000
51100 Payroll Tax-Social Security	219,505	162,698	231,557	235,555	192,839	193,779
51101 Payroll Taxes-Medicare		14,827			46,395	46,615
51110 Co Contribution Retirement	599,318	499,789	659,678	669,443	733,312	736,513
51120 Co Contribution-Group Insuranc	651,946	539,419	672,170	690,719	663,897	663,530
51121 Contribution Deferred Comp	1,305	1,557	3,916	4,569	6,553	7,208
51130 Co Contrib Unemploymnt Insrnc	13,867	16,764				
51150 Interfund Workers Compensation	18,165	23,983	23,983	23,983	24,388	24,535
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,572,567	3,757,551	4,798,935	4,873,156	5,008,980	5,028,214 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	28,173	19,879	24,564	33,341	21,280	21,280
52090 Household Expense	8,711	5,811	7,000	7,000	11,220	11,220
52100 Insurance	32,613	31,661	32,600	32,600	32,600	32,600
52120 Maintenance Equipment	11,301	7,789	11,730	11,863	12,930	12,930
52133 Maintenance & Transport	4,331	2,013	6,000	6,000	6,000	6,000
52135 Software License & Maintenance	1,569	1,180	3,000	3,000	3,000	3,000
52136 Computer Hardware	4,256	16,074	2,500	31,081	1,850	1,850
52140 Medical Dental Lab Supplies	20,571	12,067	23,200	23,200	23,200	25,455
52150 Memberships	7,431	6,013	4,274	4,274	8,266	8,266
52169 Outside Printing	9,110	5,428	8,730	9,437	10,517	10,517
52170 Office Expenses	42,038	23,924	36,094	31,930	38,416	38,416
52172 Postage				1,564	255	255
52173 Subscription-Publication	818	1,257	1,515	1,515	1,380	1,380
52180 Professional/Specialized Srvs	85,757	45,894	77,888	75,908	73,865	73,865
52200 Rents & Leases Equipment		73,813	73,813	73,813	73,813	73,813
52210 Rents/Leases Structures/Ground	202,647	182,285	206,302	206,162	206,302	206,302
52220 Small Tools				5,300		
52225 Office Equipment	2,592	3,826	3,482	1,632	3,395	3,395
52230 Special Departmental Expense	36,339	24,428	34,268	44,446	46,771	47,131
52232 Employment Training	9,986	6,821	10,100	15,049	9,560	18,560
52243 Educational Materials	3,646	3,596	14,730	10,770	16,505	16,505
52249 Other Equipment	866	6,619		5,542	750	750
52250 Transportation & Travel	13,632	9,209	28,991	36,410	31,343	31,343
52260 Utilities	57,164	41,710	35,380	35,380	38,000	38,000
TOTAL SERVICES AND SUPPLIES	* 583,551	531,297	646,161	707,217	671,218	682,833 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,441	3,256	1,897	3,256	6,199	6,085
53602 Interfund Gen Insurance & Bond	2,165	2,509	2,586	2,586	4,243	3,477
53609 Interfund Copy Services		483			1,926	1,926
53610 Interfund Postage	7,822	4,997	8,262	8,262	8,262	8,262
53611 Interfund Printing	792	288	1,100	1,100	600	600
53612 Interfund Copier Rental	6,487	4,154	6,766	6,766	4,786	4,786
53613 Interfund Fleet Admin	3,380	721	1,492	1,492	2,746	2,746

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53615 Interfund Fuel & Oil	2,903	1,142	2,353	2,353	2,579	2,579
53616 Interfund Vehicle Maintenance	2,589	1,901	7,576	7,576	7,207	7,207
53620 Interfd Information Technology	176,008	95,506	171,698	171,698	237,472	223,049
53623 Interfund Fingerprints	304	248	150	150	297	297
53636 Interfund IT Equipment Replmnt	11,927	5,398				
53650 Interfund A-87 Building Maint.	133,778	121,623	119,302	119,302	108,011	204,884
53657 Interfund Environmental Health		661				
53683 Interfund Drug Testing	288	83	125	125	350	350
53685 Interfund Office Expense	34	34				
53689 Interfund Physical/Drug	456	256	1,055	1,055	186	186
TOTAL OTHER CHARGES	* 350,374	243,260	324,362	325,721	384,864	466,434 *
CAPITAL ASSETS						
54300 Capital Asset	5,679					
TOTAL CAPITAL ASSETS	* 5,679					*
TOTAL GROSS BUDGET	** 5,512,171	4,532,108	5,769,458	5,906,094	6,065,062	6,177,481 *
TOTAL NET BUDGET	** 5,512,171	4,532,108	5,769,458	5,906,094	6,065,062	6,177,481 *
USER PAY REVENUES						
44210 Rent Land and Buildings	64,311	49,469	40,228	40,228	54,660	54,660
46150 Photocopy Charges	371	328	1,000	1,000	1,000	1,000
46173 Miscellaneous	3,105	2,700	4,500	4,500	4,500	4,500
46237 Private Pay	32,792	21,972	35,500	35,500	35,500	35,500
46241 Children & Families	75,311	61,631	85,922	88,729	85,922	85,922
46281 Laboratory Services	3,381	1,995	4,000	4,000	4,000	4,000
46282 Vital Statistics	38,342	37,432	30,000	30,000	30,000	30,000
46290 Assessment Fee	100	80	400	400	400	400
46291 Health Fees			4,200	4,200	3,802	3,802
46292 CCS Enrollment			500	500	500	500
46320 Other Chgs Current Services	54,150		2,700	2,700	2,700	2,700
46520 Interfund Mental Health	2,975	183	12,000	12,000	12,000	12,000
46566 Interfund Public Health Nurse	37,816	37,332	59,098	59,098	59,098	59,098
46578 Interfund Trans In-Special Rev	10,637		13,450	13,450	17,954	17,954
46582 Interfund Misc. Transfer	139,612	77,281	172,305	253,905	275,387	287,002
46595 Inter Tran-In Tobacco Trust	138,474	64,970	150,000	150,000	150,000	150,000
46596 Inter Tran-In Bio Terror Trust	153,886	38,316	147,391	147,391	153,265	153,265
46597 Inter Tran-In Vital Stats Trst	5,176		5,250	5,250	5,250	5,250
46601 Inter Tran-In EMS Trust	11,545		13,100	13,100	13,100	13,100
46610 Interfund Physical/Drug	4,599					
47500 Other Revenue	243		150	150	150	150
47503 Contribution Frm Non Gov Agenc	38,884					
47540 Refund	750	300				
TOTAL USER PAY REVENUES	* 816,460	393,989	781,694	866,101	909,188	920,803 *
GOVERNMENTAL REVENUES						
43225 Victim Restitution		1,390				
45086 St Pandemic	58,312	58,938	63,299	63,299	63,230	63,230
45198 St TB Program	18,263	10,743	33,730	33,730	32,910	32,910

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
45199 St SB910 Case Management	6,997	11,936	25,000	25,000	25,000	25,000
45200 St Child Lead	30,784	23,586	26,790	26,790	26,790	26,790
45210 St Medi-Cal Outreach			51,688	51,688	48,311	48,311
45211 St Medi-Cal		5				
45220 St Immunization Grant	36,884	23,579	35,671	35,671	35,671	35,671
45223 St AIDS Program	4,031	2,472	7,218	7,218	7,218	7,218
45227 St Child Health & Disability	250,841	190,503	262,591	262,591	262,591	262,591
45228 St Pre-Natal Programs	81,831	56,168	88,000	88,000	88,000	88,000
45230 St CCS Admin Sutter County	445,803	337,158	458,560	458,560	458,560	458,560
45238 ST Chlamydia Awareness Grant	5,706	4,522	5,706	5,706	5,706	5,706
45239 St Supplemental Nutrition Educ	217,162	176,680	200,000	240,000	240,000	240,000
45269 St Foster Care	86,339	36,625	68,640	68,640	68,640	68,640
45369 Fed Women/Infant/Children	995,053	531,453	911,812	1,044,622	1,007,397	1,007,397
TOTAL GOVERNMENTAL REVENUES	* 2,238,006	1,465,758	2,238,705	2,411,515	2,370,024	2,370,024 *
TOTAL REVENUES	** 3,054,466	1,859,747	3,020,399	3,277,616	3,279,212	3,290,827 *
UNREIMBURSED COSTS	** 2,457,705	2,672,361	2,749,059	2,628,478	2,785,850	2,886,654 *

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

HEOF Health Officer	12896-15669	.90	.90	.90	.90	.90	.90
PHYS Physician - CONT	FLAT 15702	.08	.08	.08	.08	.08	.08
ADHU Asst Director Human Services	8736-10622	1.00	1.00	1.00	1.00	1.00	1.00
HEPC Health Education & Promo Coor	4558- 5627	1.00	1.00	1.00	1.00	1.00	1.00
PHER Public Health Emerg Resp Coor	4107- 5073	1.00	1.00	1.00	1.00	1.00	1.00
DIPU Dir of PH Nursing	7117- 8715	1.00	1.00	1.00	1.00	1.00	1.00
SPHN Supvg Public Health Nurse	6211- 7524	1.00	1.00	1.00	1.00	1.00	1.00
PUN3 Public Health Nurse III (1-LIMITED TERM (PGM 26))	5599- 6852	2.00	2.00	2.00	2.00	2.00	2.00
PUN2 Public Health Nurse II	5314- 6519	6.00	6.00	6.00	6.00	6.00	7.00
PUN2 Public Health Nurse II	5314- 6519	1.00	1.00	1.00	1.00	1.00	
OR							
SOW3 Soc Service Wkr III	4334- 5360						
LIVN Lic Voc Nurse	3689- 4509	1.00	1.00	1.00	1.00	1.00	
NUTR Nutritionist (2.0-LIMITED TERM (PGM 40))	4107- 5073	2.00	2.00	2.00	2.00	2.00	2.00
WICO Wic Coordinator (1-LIMITED TERM (PGM 40))	4558- 5627	1.00	1.00	1.00	1.00	1.00	1.00
LIVN Lic Voc Nurse	3689- 4509	2.00	2.00	2.00	2.00	2.00	2.00
CACC Calif Ch Serv Coord	3289- 4096	1.00	1.00	1.00	1.00	1.00	1.00
CDBS Child Devlpmt Behavrl Spclst	5073- 6207	1.00	1.00	1.00	1.00	1.00	1.00
DPHL Dir of Public Health Lab	6779- 8305	.50	.50	.50	.50	.50	.50
PHEP Public Health Epidemiologist	5360- 6563	1.00	1.00	1.00	1.00	1.00	1.00
PUHM Public Health Microbiologist	4814- 5906	.50	.50	.50	.50	.50	.50
PULA Pub Health Lab Tech	2765- 3443	1.00	1.00	1.00	1.00	1.00	1.00
HEPS Health Program Specialist (8.0LT(PG 31,36,40,57,66,99))	3889- 4814	6.50	6.50	6.50	6.50	8.00	8.00
ADSO Admin Services Officer	5852- 7165	1.00	1.00	1.00	1.00	1.00	1.00
EXS1 Executive Secretary I	3170- 3957	1.00	1.00	1.00	1.00	1.00	1.00
SUAC Supvg Account Clerk	3383- 4213		1.00		1.00	1.00	1.00

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SUAC Supvg Account Clerk	3383- 4213 1.00		1.00			
MECL Medical Clerk (1-LIMITED TERM (PGM 31))	2553- 3170 3.80	3.80	3.80	3.80	3.80	3.80
ACL3 Account Clerk III	2843- 3541 1.00	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II	2698- 3354 2.00	2.00	1.00	2.00	2.00	2.00
ACL2 Account Clerk II (FROZEN)	2698- 3354				1.00	1.00
ACL2 Account Clerk II	2698- 3354 2.00	2.00	2.00	2.00	1.00	1.00
NUAS Nutritional Assistant (5-LIMITED TERM (PGM 40))	2553- 3170 6.00	5.00	5.00	5.00	5.00	5.00
OFA3 Office Assistant III OR	2698- 3354 1.00	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II OR	2410- 3001					
OFA1 Office Assistant I	2282- 2843					
OFA2 Office Assistant II	2410- 3001 .40	.40	.40	.40	1.40	1.40
OFA1 Office Assistant I	2282- 2843 3.00	3.00	3.00	3.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 54.68	53.68	52.68	53.68	55.18	54.18 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	830,900	686,109	989,668	989,668	1,018,821	1,001,254
51013 Special Pay	50,043	40,797	57,501	57,501	43,529	43,529
51014 Other Pay	6,630	8,411	8,530	8,530	8,507	8,507
51020 Extra Help	80,961	69,177	5,000	5,000	73,071	20,000
51030 Overtime	12,306	3,641	20,000	20,000	28,853	15,000
51100 Payroll Tax-Social Security	71,798	53,917	77,522	77,522	68,206	63,959
51101 Payroll Taxes-Medicare		4,803			16,047	15,053
51110 Co Contribution Retirement	183,781	158,877	215,842	215,842	231,977	231,629
51120 Co Contribution-Group Insuranc	186,774	155,996	205,948	205,948	197,165	197,165
51121 Contribution Deferred Comp	1,990	861	1,959	1,959	5,895	5,895
51130 Co Contrib Unemploymnt Insrnc	8,550	3,150				
51150 Interfund Workers Compensation	2,713	4,210	4,209	4,209	4,227	4,253
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,436,446	1,189,949	1,586,179	1,586,179	1,696,298	1,606,244 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	4,507	1,232	4,505	4,505	3,900	3,900
52100 Insurance	6,632	7,885	7,000	7,000	8,000	8,000
52120 Maintenance Equipment	545		700	700	700	700
52136 Computer Hardware	1,419					
52140 Medical Dental Lab Supplies	291,407	123,507	214,170	214,170	214,940	214,940
52150 Memberships			100	100	100	100
52169 Outside Printing	1,106	497	500	500	500	500
52170 Office Expenses	5,660	1,315	4,000	4,000	4,100	4,000
52173 Subscription-Publication	393	399	245	245	400	400
52180 Professional/Specialized Srvs	57,470	38,032	60,000	60,000	46,500	76,500
52230 Special Departmental Expense	659	224	1,200	1,200	1,760	1,200
52232 Employment Training	1,278	3,590	6,000	6,000	8,850	6,200
52250 Transportation & Travel	3,332	4,171	7,220	7,220	11,815	8,200
TOTAL SERVICES AND SUPPLIES	* 374,408	180,852	305,640	305,640	301,565	324,640 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	1,183,370	517,663	700,000	700,000	815,000	700,000
53601 Interfund Ins ISF Premium					2,074	2,035
53602 Interfund Gen Insurance & Bond					116	105
53609 Interfund Copy Services		99			349	349
53611 Interfund Printing	1,329	869	1,000	1,000	1,500	1,500
53612 Interfund Copier Rental	1,374	794	1,297	1,297	929	929
53615 Interfund Fuel & Oil	17					
53620 Interfd Information Technology	16,339	9,244	16,465	16,465	28,418	27,251
53623 Interfund Fingerprints	352	192	150	150	297	297
53636 Interfund IT Equipment Replmnt	1,019	727				
53683 Interfund Drug Testing	248	206	125	125	200	200
53685 Interfund Office Expense	39	13				
53689 Interfund Physical/Drug	1,773	798	1,000	1,000	1,904	1,904
53691 Interfund Background Check	2,400	1,200	2,100	2,100	2,100	2,100
TOTAL OTHER CHARGES	* 1,208,260	531,805	722,137	722,137	852,887	736,670 *
TOTAL GROSS BUDGET	** 3,019,114	1,902,606	2,613,956	2,613,956	2,850,750	2,667,554 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL NET BUDGET	** 3,019,114	1,902,606	2,613,956	2,613,956	2,850,750	2,667,554 *
USER PAY REVENUES						
46534 Interfund Jail Medical	2,750,217	1,361,470	2,261,917	2,261,917	2,485,046	
46582 Interfund Misc. Transfer	268,651	122,484	352,039	352,039	365,355	365,355
47540 Refund	246	1,198				
TOTAL USER PAY REVENUES	* 3,019,114	1,485,152	2,613,956	2,613,956	2,850,401	365,355 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 3,019,114	1,485,152	2,613,956	2,613,956	2,850,401	365,355 *
UNREIMBURSED COSTS	**	417,454			349	2,302,199 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
HEOF Health Officer 12896-15669	.10	.10	.10	.10	.10	.10
PHYS Physician - CONT FLAT 15702	.42	.42	.42	.42	.42	.42
NUP2 Nurse Practitioner II 6519- 7932	1.00	1.00	1.00	1.00	1.00	1.00
JNUM Jail Nurse Manager 6803- 8300	1.00	1.00	1.00	1.00	1.00	1.00
SUNU Supvg Nurse 5900- 7166	4.00	4.00	4.00	4.00	4.00	4.00
PUN2 Public Health Nurse II 5314- 6519	1.00	1.00	1.00	1.00	1.00	1.00
CHNU Charge Nurse 5298- 6500	2.00	2.00	2.00	2.00	2.00	2.00
OR						
LIVN Lic Voc Nurse 3689- 4509						
LIVN Lic Voc Nurse 3689- 4509	1.00	1.00	1.00	1.00	1.00	1.00
LIVN Lic Voc Nurse 3689- 4509	2.00	2.00	2.00	2.00	2.00	2.00
OFA2 Office Assistant II 2410- 3001	.60	.60	.60	.60	.60	.60
TOTAL BUDGET UNIT POSITIONS	** 13.12	13.12	13.12	13.12	13.12	13.12 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52192 Prof & Spec Ambulance Service	26,400	22,000	26,400	26,400	26,400	26,400
TOTAL SERVICES AND SUPPLIES	* 26,400	22,000	26,400	26,400	26,400	26,400 *
OTHER CHARGES						
53200 Contribution to Other Agencies	50,257	50,208	50,766	50,766	51,208	51,208
53204 Contribution to-CMSP Participat	188,781		188,781	188,781	188,781	188,781
53657 Interfund Environmental Health	144,722		378,164	378,164	330,235	330,235
TOTAL OTHER CHARGES	* 383,760	50,208	617,711	617,711	570,224	570,224 *
TOTAL GROSS BUDGET	** 410,160	72,208	644,111	644,111	596,624	596,624 *
TOTAL NET BUDGET	** 410,160	72,208	644,111	644,111	596,624	596,624 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	17,663		25,000	25,000	25,000	25,000
TOTAL USER PAY REVENUES	* 17,663		25,000	25,000	25,000	25,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 17,663		25,000	25,000	25,000	25,000 *
UNREIMBURSED COSTS	** 392,497	72,208	619,111	619,111	571,624	571,624 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: CALIFORNIA CHILDREN SERVICES DEPT 4-301  
 05-15-15 4:41 PM  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: CALIFORNIA CHILDREN SERVICE FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52194 Prof & Spec Sutter	69,859	46,041	70,480	70,480	70,035	70,035
TOTAL SERVICES AND SUPPLIES	* 69,859	46,041	70,480	70,480	70,035	70,035 *
OTHER CHARGES						
53201 Contribution to Other-State	150,077	102,474	210,368	210,368	210,368	210,368
TOTAL OTHER CHARGES	* 150,077	102,474	210,368	210,368	210,368	210,368 *
TOTAL GROSS BUDGET	** 219,936	148,515	280,848	280,848	280,403	280,403 *
TOTAL NET BUDGET	** 219,936	148,515	280,848	280,848	280,403	280,403 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	141,150	141,150	141,150	141,150	141,150	141,150
TOTAL USER PAY REVENUES	* 141,150	141,150	141,150	141,150	141,150	141,150 *
GOVERNMENTAL REVENUES						
45230 St CCS Admin Sutter County		4,278				
TOTAL GOVERNMENTAL REVENUES	*	4,278				*
TOTAL REVENUES	** 141,150	145,428	141,150	141,150	141,150	141,150 *
UNREIMBURSED COSTS	** 78,786	3,087	139,698	139,698	139,253	139,253 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52201 Hospital Expense	27,514	28,064	34,880	34,880	34,880	34,880
52211 Physician Expense	68,800	33,439	95,922	95,922	95,922	95,922
TOTAL SERVICES AND SUPPLIES	* 96,314	61,503	130,802	130,802	130,802	130,802 *
OTHER CHARGES						
53682 Interfd Trans Out-Admin Expens	11,545		13,100	13,100	13,100	13,100
53686 Interfund Unallocated Expense	17,663		25,000	25,000	25,000	25,000
TOTAL OTHER CHARGES	* 29,208		38,100	38,100	38,100	38,100 *
TOTAL GROSS BUDGET	** 125,522	61,503	168,902	168,902	168,902	168,902 *
TOTAL NET BUDGET	** 125,522	61,503	168,902	168,902	168,902	168,902 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 125,522	61,503	168,902	168,902	168,902	168,902 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
43106 Administrative Service Revenue	11,038		13,100	13,100	13,100	13,100
43107 Hospital Service Revenue	24,835		34,880	34,880	34,880	34,880
43108 Physician Revenue	59,211	930	80,922	80,922	80,922	80,922
43109 Unallocated Revenue	16,888		23,718	23,718	23,718	23,718
TOTAL GOVERNMENTAL REVENUES	* 111,972	930	152,620	152,620	152,620	152,620 *
GENERAL REVENUES						
43210 Other Court Fines	3,352-	93,386				
44100 Interest Apportioned	5,066	3,802				
TOTAL GENERAL REVENUES	* 1,714	97,188				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		16,282	16,282	16,282	16,282 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 113,686	98,118	168,902	168,902	168,902	168,902 *
UNREIMBURSED COSTS	** 11,836	36,615-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	6,906,132	5,319,730	8,654,459	8,664,354	9,033,389	8,874,495
51013 Special Pay	87,835	70,181	90,000	90,000	90,000	90,000
51014 Other Pay	65,966	133,038	75,000	75,000	100,000	100,000
51020 Extra Help	652,079	461,423	550,000	550,000	550,000	550,000
51030 Overtime	205,997	255,467	190,000	190,000	225,000	225,000
51100 Payroll Tax-Social Security	548,446	398,266	653,941	654,555	522,307	524,422
51101 Payroll Taxes-Medicare		37,305		143	138,741	137,737
51110 Co Contribution Retirement	1,459,069	1,187,370	1,818,748	1,820,942	1,955,526	1,976,224
51120 Co Contribution-Group Insuranc	1,259,741	1,045,310	1,557,571	1,560,201	1,524,188	1,492,724
51121 Contribution Deferred Comp	6,208	4,985	17,367	17,468	24,365	23,056
51130 Co Contrib Unemploymnt Insrnc	59,837	6,683	80,000	80,000	50,000	50,000
51150 Interfund Workers Compensation	243,794	287,443	287,443	287,443	265,338	266,944
TOTAL SALARIES AND EMPLOYEE BENEFITS	*11,495,104	9,207,201	13,974,529	13,990,106	14,478,854	14,310,602 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	1,843		2,000	2,000	2,000	2,000
52060 Communications	38,730	22,669	30,000	30,000	30,000	30,000
52080 Food	71,344	57,802	60,000	60,000	60,000	60,000
52090 Household Expense	60,995	45,602	50,000	50,000	50,000	50,000
52100 Insurance	68,255	70,121	79,500	79,500	75,000	75,000
52120 Maintenance Equipment	155		1,000	1,000	1,000	1,000
52130 Maintenance Structure/Imprvmnt	6,164	288,529		291,202	10,000	10,000
52135 Software License & Maintenance	8,433	7,616	6,000	6,000	9,000	9,000
52136 Computer Hardware	14,209	6,082	11,500	11,500	11,000	11,000
52140 Medical Dental Lab Supplies	21,677	19,146	13,000	13,000	20,000	20,000
52141 Medical Supplies Floor Stock	92,044	50,998	72,000	72,000	60,000	60,000
52150 Memberships	22,270	18,901	30,000	30,000	30,000	30,000
52153 Prof & Spec County Exhibit		118				
52160 Miscellaneous Expense					1,000	
52170 Office Expenses	83,083	74,066	72,000	72,000	80,000	80,000
52172 Postage		12				
52173 Subscription-Publication	7,703	4,593	7,000	7,000	7,000	7,000
52180 Professional/Specialized Srvs	3,915,578	3,937,311	5,845,386	5,748,386	5,290,000	5,395,130
52181 Juvenile Depnd Procd/Physician	165,047	338,835	150,000	150,000	350,000	350,000
52182 Prof & Spec Medical Services	354,829	341,664	300,000	300,000	350,000	350,000
52184 Prof & Spec Conservator Admin	58,711	39,141	58,711	58,711	58,711	58,711
52185 P/S Conservator Investigative	11,183	7,455	11,183	11,183	11,183	11,183
52190 Publication Legal Notice	8,871	7,922	6,000	6,000	7,500	7,500
52200 Rents & Leases Equipment	2,297	40,482	37,976	37,976	40,000	40,000
52201 Hospital Expense	1,315					
52210 Rents/Leases Structures/Ground	107,265	90,648	120,000	120,000	125,000	125,000
52225 Office Equipment		683	5,000	5,000	5,000	5,000
52230 Special Departmental Expense	15,570	360	45,000	45,000	30,000	30,000
52232 Employment Training	19,515	20,149	34,500	34,500	30,000	30,000
52236 Special Fund-Replacement		350	7,000	7,000	3,000	3,000
52237 Special Department Exp-Other	25,207		4,000	4,000	50,000	50,000
52246 Equipment Replacement	1,725					
52250 Transportation & Travel	98,650	55,619	76,500	76,500	75,000	75,000
52260 Utilities	69,900	63,881	42,000	42,000	75,000	75,000

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL SERVICES AND SUPPLIES	* 5,352,568	5,610,755	7,177,256	7,371,458	6,946,394	7,050,524 *
OTHER CHARGES						
53100 Support & Care of Persons	1,027,524	994,383	1,313,789	1,309,360	1,376,536	1,226,927
53118 St Offset State Hospital			150,000	150,000	230,000	230,000
53119 St Offset Managed Care Inpt	214,938	165,882	225,000	225,000	150,000	150,000
53151 Prior Year-Refund Medical		629,484				
53152 Prior Year-Refund Medi-Care		297				
53153 Prior Year-Refnd Privt/Ins Pay		3,744				
53208 Contribution to Homeless	82,000	54,667	82,000	82,000	82,000	82,000
53210 Contribution to Res Care-FCH	42,775	21,839	60,000	60,000	50,000	50,000
53214 Contribution to IMD Facilities	218,132	196,682	140,000	140,000	205,000	205,000
53400 Interest Expense	23,637	13,623	35,000	35,000	22,500	22,500
53601 Interfund Ins ISF Premium	3,237	10,613	6,184	10,613	18,080	17,747
53602 Interfund Gen Insurance & Bond	3,594	3,709	3,856	3,856	6,112	5,444
53609 Interfund Copy Services		1,288			5,323	5,323
53610 Interfund Postage	9,508	8,859	9,413	9,413	10,205	10,205
53611 Interfund Printing			650	650		
53612 Interfund Copier Rental	13,717	8,818	12,777	12,777	9,235	9,235
53613 Interfund Fleet Admin	13,891	2,884	5,721	5,721	10,985	10,985
53615 Interfund Fuel & Oil	23,734	10,746	31,823	31,823	27,562	27,562
53616 Interfund Vehicle Maintenance	42,369	12,077	47,439	47,439	45,127	45,127
53619 Interfund Misc. Transfer			7,315	7,315		
53620 Interfd Information Technology	273,790	123,466	305,994	305,994	364,571	341,462
53623 Interfund Fingerprints	2,267	1,268	800	800	2,277	2,277
53624 Interfund Health	2,975	183	12,000	12,000	12,000	12,000
53633 Interfund Human Services Admin	123,641		122,327	122,327	126,065	126,065
53640 Interfund Mental Hlth Svcs BF	180,000		189,446	189,446	180,000	180,000
53642 Interfund Cons Investigation	9,000	6,000	9,000	9,000	9,000	9,000
53654 Interfund Plant Acquisition				97,000		
53656 Interfund Conservator Services	60,894	40,596	60,894	60,894	60,894	60,894
53665 Interfund Audit Expense	3,599		4,785	4,785	4,785	4,785
53670 Interfund Overhead (A-87) Cost	1,067,113	839,662	1,103,288	1,103,288	845,145	845,145
53683 Interfund Drug Testing	515	288	130	130	400	400
53689 Interfund Physical/Drug	7,121	3,105	7,725	7,725	6,056	6,056
TOTAL OTHER CHARGES	* 3,449,971	3,154,163	3,947,356	4,044,356	3,859,858	3,686,139 *
CAPITAL ASSETS						
54200 Structures & Improvements		194,741		973,705		
54300 Capital Asset	76,371		52,000	52,000		
TOTAL CAPITAL ASSETS	* 76,371	194,741	52,000	1,025,705		*
TOTAL GROSS BUDGET	**20,374,014	18,166,860	25,151,141	26,431,625	25,285,106	25,047,265 *
TOTAL NET BUDGET	**20,374,014	18,166,860	25,151,141	26,431,625	25,285,106	25,047,265 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		156,810	156,810	3,500,000	2,500,000 *
TOTAL INCREASES IN RESERVES	*					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL BUDGET	**20,374,014	18,166,860	25,307,951	26,588,435	28,785,106	27,547,265 *
USER PAY REVENUES						
46150 Photocopy Charges	7,736	5,157	7,500	7,500	7,500	7,500
46252 First Steps Fee	969	797	1,500	1,500	1,000	1,000
46258 Inpatient Fee	3,196	1,898	7,500	7,500	5,000	5,000
46259 Inpatient Insurance	2,232		5,000	5,000	2,500	2,500
46262 Outpatient Fee	54,100	31,733	40,000	40,000	45,000	45,000
46263 Outpatient Insurance	118,356	85,522	80,000	80,000	110,000	110,000
46264 Outpatient Medicare	217,052	144,945	100,000	100,000	185,000	185,000
46267 Drug Diversion/Outpatient Fee	3,866	2,428	2,500	2,500	2,500	2,500
46271 M.H. Services Other Counties	204,105	58,574	250,000	250,000	200,000	200,000
46297 Blended Funding Yuba Co	130,121	63,044	136,000	136,000	141,080	141,080
46320 Other Chgs Current Services	225	253	5,000	5,000	2,000	2,000
46341 CSS Reimbursement from SSI	30-		10,000	10,000	5,000	5,000
46537 Interfund Trans In-Realignment	4,916,360	4,178,417	6,088,000	6,088,000	5,438,705	5,438,705
46556 Interfund Mental Hlth Srvs BF	447,065	329,279	604,439	604,439	644,655	644,655
46575 Interfund Admin-Misc Depts		1,192,653	460,000	460,000	800,000	800,000
46578 Interfund Trans In-Special Rev			15,000	15,000		14,348
46580 Interfund Transfer In-S/T	4,909,392	3,811,554	5,282,801	5,282,801	5,754,340	5,754,340
46582 Interfund Misc. Transfer	256,260	190,093	392,619	1,381,901	494,466	475,204
46608 Inter Miscellaneous Revenue	1,215,034	587,561	1,000,000	1,000,000	1,170,000	1,100,000
46618 Interfund Transfer In	16,143	8,152				
46619 Interfund In-Interest	18,343					
47407 Other Sales	45		200	200	100	100
47500 Other Revenue	15	119			150	150
47504 Contrbtn Frm Oth MH Alcohol		6,600	6,600	6,600	6,600	6,600
47510 Donations	214	550				
47511 IMD Reimb-Yuba Conservator	10,374	22,806	50,000	50,000	30,000	30,000
47512 IMD Reimb Sutter Conservator	27,014	27,011	20,000	20,000	30,000	30,000
47521 Insurance Reimbursement	7,469	283				
47540 Refund	4,650	55,981				
TOTAL USER PAY REVENUES	*12,570,306	10,805,410	14,564,659	15,553,941	15,075,596	15,000,682 *
GOVERNMENTAL REVENUES						
45191 St Aid MH Medi-Cal Admin			638,000	638,000	650,000	650,000
45204 St Aid MH Grants	315,590	240,202	559,739	559,739	559,739	559,739
45207 St Aid MH Conrep	125,546	75,921	128,881	128,881	100,000	100,000
45282 St Mandated Costs		154,202			300,000	300,000
45355 Fed UR/QA Medi-Cal			856,227	856,227	850,000	850,000
45356 Fed Mental Health Medi-Cal	6,965,740	3,402,676	5,500,000	5,500,000	5,500,000	5,500,000
45358 Fed Aid Drug & Alcohol Program	1,297,212	276,086	1,089,000	1,089,000	1,089,000	1,089,000
45359 Fed Mental Health Medi-Cal DSH	33,192	14,590			15,000	15,000
45394 Fed Other Aid	9,408	5,008	2,500	2,500	5,000	5,000
45521 Yuba County STOP	13,031	8,815	9,680	9,680	9,680	9,680
45664 Other Governmental Agencies	68,570	49,458	50,000	50,000	60,000	60,000
TOTAL GOVERNMENTAL REVENUES	* 8,828,289	4,226,958	8,834,027	8,834,027	9,138,419	9,138,419 *
GENERAL REVENUES						
44100 Interest Apportioned	19,541	10,767	25,000	25,000	12,000	12,000

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
44102 Interest	1,545	313				
TOTAL GENERAL REVENUES	* 21,086	11,080	25,000	25,000	12,000	12,000 *
OTHER FINANCING SOURCES						
48400 Sale of Fixed Assets-Vehicles		6,598				
TOTAL OTHER FINANCING SOURCES	*	6,598				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,884,265	2,175,467	4,550,121	3,396,164 *
TOTAL REVENUES	**21,419,681	15,050,046	25,307,951	26,588,435	28,776,136	27,547,265 *
UNREIMBURSED COSTS	** 1,045,667-	3,116,814			8,970	*

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

ADHU Asst Director Human Services	8736-10622	1.00	1.00	1.00	1.00	1.00	1.00
DDMC Deputy Dir MH - Clinical Srv	7520- 9172	1.00	1.00	1.00	1.00	1.00	1.00
DDMA Deputy Director MH - Admin Sr	7165- 8736	1.00	1.00	1.00	1.00	1.00	1.00
PSYC Psychiatrist - CONT	FLAT 20800	8.43	8.93	8.93	8.93	9.03	9.03
PHYS Physician - CONT	FLAT 15702	.40					
PSYO Psychologist - CONT	FLAT 7991	1.00	1.00	1.00	1.00	1.00	1.00
PRPH Program Manager-Psych Health	7165- 8736	1.00	1.00	1.00	1.00	1.00	1.00
PRMA Program Manager-Adult Service	6779- 8305	.53	.53	.53	.53	.50	.50
PRMY Program Manager-Youth Service	6779- 8305	.58	.58	.58	.58	.58	.58
PRMS Prgm Mgr Subs Use Disorder Sv	6447- 7906	1.00	1.00	1.00	1.00	.55	.55
QAOF Quality Assurance Officer	6779- 8305	1.00	1.00	1.00	1.00	1.00	1.00
MEFM Medical Fiscal Manager	5256- 6447	.50	.50	.50	.50	.50	.50
STAN Staff Analyst	4728- 5852	1.50	1.50	1.50	1.50	1.50	1.50
FMH2 Forensic Mental Hlth Spclst I	5644- 6888	1.00	1.00	1.00	1.00	1.00	1.00
OR							
FMH1 Forensic Mental Hlth Spclst I	5360- 6563					2.00	1.00
MHT3 Mental Health Therapist III	5644- 6888	12.25	13.25	13.25	13.25	13.25	14.25
OR							
MHT2 Mental Health Therapist II	5073- 6207						
OR							
MHT1 Mental Health Therapist I	4570- 5644						
RECL Rehabilitation Clinician	4107- 5073	1.00	1.00	1.00	1.00	1.00	1.00
SAPS Sub Abuse Prevention Spclst	4107- 5073	1.00	1.00	1.00	1.00	1.00	1.00
STNU Staff Nurse	5044- 6230	2.00	2.00	2.00	2.00	2.00	2.00
PYES Psychiatric Emergency Supv	5888- 7211	.50	.50	.50	.50	.50	.50
SUPN Supervising Psychiatric Nurse	6211- 7524	1.00	1.00	1.00	1.00	1.00	1.00
SUNU Supvg Nurse	5900- 7166	.50	.50	.50	.50	.50	.50
CRIC Crisis Counselor	4107- 5073	6.50	6.50	6.50	6.50	6.50	6.50
INC2 Intervention Counselor II	3889- 4814	15.05	15.05	15.05	15.05	16.05	16.05
OR							
INC1 Intervention Counselor I	3481- 4334						
ACC2 Accountant II	4107- 5073	1.00	1.00	1.00	1.00	1.00	1.00
PRSC Prevention Services Coordin	5058- 6190	2.00	2.00	2.00	2.00	2.00	2.00
PSTE Psychiatric Tech	4090- 4971	11.50	11.50	11.50	11.50	11.50	11.50
OR							
PSLI Psychiatric LVN	4090- 4971						

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
MHW2 Mental Health Wkr II	3261- 4060 3.00	3.00	3.00	3.00	3.00	2.00
MHW2 Mental Health Wkr II	3261- 4060 3.00	3.00	3.00	3.00	3.00	3.00
OR						
MHW1 Mental Health Wkr I	2917- 3636					
MHW1 Mental Health Wkr I	2917- 3636 7.63	7.63	7.63	7.63	7.63	7.63
RESP Resource Specialist	4107- 5073 1.00	1.00	1.00	1.00	1.00	1.00
QANR Quality Assurance-Review Nurs	5916- 7194 .50	.50	.50	.50	.50	.50
MEOS Medical Office Supervisor	3572- 4443 1.00	1.00	1.00	1.00	1.00	1.00
MERS Medical Records Supervisor	3200- 3988 1.00	1.00	1.00	1.00	1.00	1.00
EXS1 Executive Secretary I	3170- 3957 1.00	1.00	1.00	1.00	1.00	1.00
SECY Secretary	2843- 3541 2.00	2.00	2.00	2.00	2.00	2.00
ACL3 Account Clerk III	2843- 3541 3.00	4.00	4.00	4.00	4.00	4.00
ACL2 Account Clerk II	2698- 3354 1.00	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II	2698- 3354 2.00	2.00	2.00	2.00	3.00	3.00
OR						
ACL1 Account Clerk I	2553- 3170					
MECL Medical Clerk	2553- 3170 7.20	6.20	6.20	6.20	6.20	6.20
OFA3 Office Assistant III	2698- 3354 1.00	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2410- 3001 7.00	7.00	7.00	7.00	8.00	7.00
TOTAL BUDGET UNIT POSITIONS	** 115.57	116.67	116.67	116.67	121.29	119.29 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	2,970,650	2,436,544	3,668,299	3,668,299	3,713,423	3,705,965
51013 Special Pay	8,452	9,549	10,200	10,200	10,200	10,200
51014 Other Pay	12,165	36,633	20,000	20,000	20,000	20,000
51020 Extra Help	23,517	6,745	22,000	22,000	15,000	15,000
51030 Overtime	10,543	29,144	15,000	15,000	15,000	15,000
51100 Payroll Tax-Social Security	219,024	165,956	275,274	275,274	222,544	222,401
51101 Payroll Taxes-Medicare		15,913			52,048	52,015
51110 Co Contribution Retirement	588,227	505,582	765,006	765,006	828,079	823,866
51120 Co Contribution-Group Insuranc	570,424	500,272	814,722	814,722	727,303	736,467
51121 Contribution Deferred Comp	3,862	3,657	13,255	13,255	9,698	9,698
51130 Co Contrib Unemploymnt Insrnc	17,287	2,197	12,000	12,000	12,000	12,000
51150 Interfund Workers Compensation	19,238	23,792	23,792	23,792	24,672	24,821
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,443,389	3,735,984	5,639,548	5,639,548	5,649,967	5,647,433 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	460					
52060 Communications	25,869	29,312	30,000	30,000	35,000	35,000
52080 Food	13,871	12,467	12,000	12,000	13,500	13,500
52090 Household Expense	16,073	10,747	13,000	13,000	13,000	13,000
52100 Insurance	32,380	35,333	37,723	37,723	36,500	36,500
52120 Maintenance Equipment			1,000	1,000	1,000	1,000
52124 Fuel & Oil	770					
52130 Maintenance Structure/Imprvmnt		1,161	1,000	1,000	1,000	1,000
52135 Software License & Maintenance	7,098		8,000	8,000	8,000	8,000
52136 Computer Hardware	17,192	24,656	40,000	54,336	40,000	40,000
52140 Medical Dental Lab Supplies	4,135	925	3,000	3,000	3,000	3,000
52141 Medical Supplies Floor Stock	2,478		5,000	5,000	5,000	5,000
52144 Mileage	13					
52150 Memberships	9,943	50,476	17,000	17,000	57,000	57,000
52169 Outside Printing			1,000	1,000	1,000	1,000
52170 Office Expenses	31,212	22,466	17,000	17,000	25,000	25,000
52171 Copy/Printing Costs			1,000	1,000	1,000	1,000
52173 Subscription-Publication	7,826	9,225	5,000	5,000	10,000	10,000
52180 Professional/Specialized Srvs	978,017	770,936	1,359,807	1,359,807	1,440,000	1,448,595
52182 Prof & Spec Medical Services			1,000	1,000	1,000	1,000
52190 Publication Legal Notice			2,000	2,000	2,000	2,000
52200 Rents & Leases Equipment			11,008	11,008	11,008	11,008
52210 Rents/Leases Structures/Ground	102,626	95,352	115,000	115,000	118,000	118,000
52225 Office Equipment			3,000	3,000	3,000	3,000
52230 Special Departmental Expense	35,373	1,000	100,000	100,000	70,000	70,000
52232 Employment Training	24,431	24,096	20,000	20,000	20,000	20,000
52236 Special Fund-Replacement	31,557	32,660	20,000	20,000	40,000	40,000
52237 Special Department Exp-Other	11,507				20,000	20,000
52250 Transportation & Travel	33,412	31,907	30,000	30,000	35,000	35,000
52260 Utilities	32,405	30,574	17,500	17,500	35,000	35,000
TOTAL SERVICES AND SUPPLIES	* 1,418,648	1,183,293	1,871,038	1,885,374	2,045,008	2,053,603 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	67,537	52,355	120,000	118,610	224,170	224,170

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53151 Prior Year-Refund Medical		12,828				
53153 Prior Year-Refnd Privt/Ins Pay		1,452				
53210 Contribution to Res Care-FCH			6,000	6,000	6,000	6,000
53400 Interest Expense	7,993		15,000	15,000		
53601 Interfund Ins ISF Premium	1,233	3,331	1,941	3,331	4,338	4,258
53602 Interfund Gen Insurance & Bond		98	98	98	800	764
53609 Interfund Copy Services		310				
53610 Interfund Postage			2	2		
53612 Interfund Copier Rental	4,969	3,967	5,890	5,890	4,792	4,792
53613 Interfund Fleet Admin	3,944	841	1,740	1,740	3,203	3,203
53615 Interfund Fuel & Oil	13,796	6,321	13,561	13,561	13,967	13,967
53616 Interfund Vehicle Maintenance	3,465	5,908	8,539	8,539	8,123	8,123
53619 Interfund Misc. Transfer	1,212,446	580,496	1,000,000	1,000,000	1,100,000	1,100,000
53620 Interfd Information Technology	64,456	23,677	49,186	49,186	85,500	80,190
53622 Interfund Other Department		1,192,653	460,000	460,000	800,000	800,000
53623 Interfund Fingerprints	370	395	350	350	396	396
53628 Interfund Admin - Misc Depts	59,454		60,742	60,742	63,524	63,524
53670 Interfund Overhead (A-87) Cost	123,405	111,386	149,153	149,153	160,206	160,206
53683 Interfund Drug Testing	41		50	50	42	42
53689 Interfund Physical/Drug	712	372	320	320	604	604
TOTAL OTHER CHARGES	* 1,563,821	1,996,390	1,892,572	1,892,572	2,475,665	2,470,239 *
CAPITAL ASSETS						
54300 Capital Asset			26,000	26,000		
TOTAL CAPITAL ASSETS	*		26,000	26,000		*
TOTAL GROSS BUDGET	** 7,425,858	6,915,667	9,429,158	9,443,494	10,170,640	10,171,275 *
TOTAL NET BUDGET	** 7,425,858	6,915,667	9,429,158	9,443,494	10,170,640	10,171,275 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 7,425,858	6,915,667	9,429,158	9,443,494	10,170,640	10,171,275 *
USER PAY REVENUES						
46262 Outpatient Fee	27,756	16,497	17,500	17,500	17,500	17,500
46263 Outpatient Insurance	45,311	28,336	25,000	25,000	30,000	30,000
46264 Outpatient Medicare			1,000	1,000	1,000	1,000
46341 CSS Reimbursement from SSI	14,846	17,002			15,000	15,000
46518 Interfd Trans In-Wrap Around	171,886	110,320	292,320	292,320	185,000	185,000
46537 Interfund Trans In-Realignment	603,762	441,897	587,000	587,000	576,858	576,858
47540 Refund	2,276	1,020				
TOTAL USER PAY REVENUES	* 865,837	615,072	922,820	922,820	825,358	825,358 *
GOVERNMENTAL REVENUES						
45090 St Aid MH Services Act	5,957,650	5,843,630	4,817,068	4,817,068	6,200,000	6,200,000
45111 St Grant	136,877					
45191 St Aid MH Medi-Cal Admin			74,850	74,850	74,850	74,850



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
45356 Fed Mental Health Medi-Cal	1,385,451	1,020,112	1,970,000	1,970,000	1,970,000	1,970,000
45664 Other Governmental Agencies		10,000				
TOTAL GOVERNMENTAL REVENUES	* 7,479,978	6,873,742	6,861,918	6,861,918	8,244,850	8,244,850 *
GENERAL REVENUES						
44100 Interest Apportioned	57,133	45,334	35,000	35,000	65,000	65,000
44102 Interest	18,288	13,623	10,000	10,000	18,000	18,000
TOTAL GENERAL REVENUES	* 75,421	58,957	45,000	45,000	83,000	83,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,599,420	1,599,420	1,018,067	1,018,067 *
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 8,421,236	7,547,771	9,429,158	9,429,158	10,171,275	10,171,275 *
UNREIMBURSED COSTS	** 995,378-	632,104-		14,336	635-	*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PSYC Psychiatrist - CONT	FLAT 20800	.10	.10	.10	.10	
PHYS Physician - CONT	FLAT 15702	.10				
PRMA Program Manager-Adult Service	6779- 8305	.47	.47	.47	.47	.50
PRMY Program Manager-Youth Service	6779- 8305	.42	.42	.42	.42	.42
PRMC Program Manager - CSOC	6779- 8305	1.00	1.00	1.00	1.00	1.00
PRMS Prgm Mgr Subs Use Disorder Sv	6447- 7906					.45
MEFM Medical Fiscal Manager	5256- 6447	.50	.50	.50	.50	.50
STAN Staff Analyst	4728- 5852	.50	.50	.50	.50	1.50
PYES Psychiatric Emergency Supv	5888- 7211	.50	.50	.50	.50	.50
MHT3 Mental Health Therapist III	5644- 6888	19.75	19.75	19.75	19.75	19.75
OR						
MHT2 Mental Health Therapist II	5073- 6207					
OR						
MHT1 Mental Health Therapist I	4570- 5644					
SUNU Supvg Nurse	5900- 7166	.50	.50	.50	.50	.50
SUIC Supvg Intervention Counselor	4320- 5345	1.00	1.00	1.00	1.00	1.00
CRIC Crisis Counselor	4107- 5073	1.50	1.50	1.50	1.50	1.50
INC2 Intervention Counselor II	3889- 4814	19.25	19.25	19.25	19.25	18.25
OR						
INC1 Intervention Counselor I	3481- 4334					
PRSC Prevention Services Coordin	5058- 6190	1.00	1.00	1.00	1.00	1.00
PSTE Psychiatric Tech	4090- 4971	5.50	4.50	5.50	4.50	4.50
OR						
PSLI Psychiatric LVN	4090- 4971					
MHW1 Mental Health Wkr I	2917- 3636		1.00	1.00	1.00	1.00
RESP Resource Specialist	4107- 5073	3.00	4.00	4.00	4.00	4.00
MECL Medical Clerk	2553- 3170	.80	.80	.80	.80	.80
OFA3 Office Assistant III	2698- 3354	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 56.89	57.79	58.79	57.79	58.17	58.17 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	8,117,078	6,584,378	9,119,078	9,119,078	9,392,546	9,435,165
51013 Special Pay	31,520	25,290	36,000	36,000	36,000	36,000
51014 Other Pay	56,973	178,814	40,245	40,245	40,857	40,857
51020 Extra Help	7,125	10,289	15,000	15,000	15,000	15,000
51030 Overtime	340,086	112,340	150,000	150,000	150,000	100,000
51100 Payroll Tax-Social Security	623,576	460,245	686,466	686,466	556,003	567,078
51101 Payroll Taxes-Medicare		41,712			130,366	132,956
51110 Co Contribution Retirement	1,616,763	1,373,810	1,943,218	1,943,218	2,091,397	2,099,769
51120 Co Contribution-Group Insuranc	2,074,950	1,722,323	2,349,468	2,333,354	2,249,544	2,265,276
51121 Contribution Deferred Comp	11,133	9,018	20,896	20,896	48,470	49,125
51130 Co Contrib Unemploymnt Insrnc	17,682	12,588	25,000	25,000	25,000	25,000
51150 Interfund Workers Compensation	271,914	292,657	292,657	292,657	286,862	288,598
TOTAL SALARIES AND EMPLOYEE BENEFITS	*13,168,800	10,823,464	14,678,028	14,661,914	15,022,045	15,054,824 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	72,743	32,720	80,560	80,560	81,730	81,730
52120 Maintenance Equipment			3,000	3,000	3,000	3,000
52130 Maintenance Structure/Imprvmnt	14,704	39,553	26,000	72,569	26,000	6,000
52135 Software License & Maintenance	160,559	33,973	46,367	46,367	47,000	47,000
52136 Computer Hardware	106,547		39,600	39,600	46,200	46,200
52150 Memberships	20,085	20,693	20,535	20,535	22,580	22,580
52158 Printing Supplies		304				
52170 Office Expenses	152,155	92,178	162,495	162,495	176,130	160,000
52173 Subscription-Publication	6,005	2,460	6,704	6,704	6,700	6,700
52180 Professional/Specialized Srvs	762,320	125,404	347,399	347,399	348,000	348,000
52190 Publication Legal Notice	2,701	2,427	5,200	5,200	6,200	6,200
52191 Data Processing Service	202,722	201,066	314,848	314,848	312,000	312,000
52200 Rents & Leases Equipment		40,030	40,530	40,530	40,000	40,000
52210 Rents/Leases Structures/Ground	255,695	264,509	284,664	315,498	317,412	317,412
52212 Special Dept Exp Transportatn	213,354	119,292	400,000	400,000	400,000	400,000
52215 Special Dept Exp Ancillary	41,311	40,923	90,000	90,000	90,000	90,000
52225 Office Equipment	29,755	106,155	19,300	95,370	22,420	5,000
52232 Employment Training	63,238	20,904	71,233	71,233	72,770	70,000
52250 Transportation & Travel	22,765	30,074	19,750	19,750	28,000	28,000
52260 Utilities	83,905	63,432	50,200	50,200	104,500	85,000
TOTAL SERVICES AND SUPPLIES	* 2,210,564	1,236,097	2,028,385	2,181,858	2,150,642	2,074,822 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	250,634	47,147	396,075	396,075	342,930	342,930
53104 Temp Aid Needy Fam Child Care	671,149	522,592	800,000	800,000	800,000	800,000
53108 Support & Care of Persons-CTEC	267,959	401,201	537,464	696,109	665,230	665,230
53117 Support/Care Yuba College FC	8,000	4,254	8,000	8,000	8,000	8,000
53601 Interfund Ins ISF Premium	10,885	38,612	22,498	38,612	31,676	31,092
53602 Interfund Gen Insurance & Bond	2,335	2,998	3,186	3,186	4,866	4,289
53603 Interfund Public Health Nurse	37,816	37,332	59,098	59,098	59,098	59,098
53609 Interfund Copy Services		2,343			9,403	9,403
53610 Interfund Postage	77,638	45,935	83,856	83,856	81,562	81,562
53611 Interfund Printing	16,287	8,487	26,000	26,000	18,000	18,000
53612 Interfund Copier Rental	23,446	15,038	25,520	25,520	15,939	15,939

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53613 Interfund Fleet Admin	16,086	3,365	6,963	6,963	12,818	12,818
53615 Interfund Fuel & Oil	25,430	12,710	27,381	27,381	26,347	26,347
53616 Interfund Vehicle Maintenance	23,882	12,779	31,062	31,062	29,548	29,548
53619 Interfund Misc. Transfer	114,500	55,065	145,600	208,100	250,000	250,000
53620 Interfund Information Technology	306,594	136,747	264,973	264,973	445,813	407,691
53622 Interfund Other Department	21,116	17,250	23,975	23,975	25,387	25,387
53623 Interfund Fingerprints	2,995	1,481	1,350	1,350	2,475	2,475
53633 Interfund Human Services Admin	179,829	111,076	197,526	197,526	197,526	198,817
53634 Interfund Investigation	205,659		236,000	236,000	236,000	236,000
53635 Interfund Prosecution	896		6,000	6,000	6,000	6,000
53640 Interfund Mental Hlth Srvs BF	447,065	329,279	604,439	604,439	644,655	644,655
53654 Interfund Plant Acquisition	25,460					
53665 Interfund Audit Expense	13,477		17,921	17,921	17,921	17,921
53670 Interfund Overhead (A-87) Cost	881,158	648,836	877,646	877,646	1,009,225	1,009,225
53685 Interfund Office Expense	319	286				
53689 Interfund Physical/Drug	3,114	1,091	485	485	2,286	2,286
TOTAL OTHER CHARGES	* 3,633,729	2,455,904	4,403,018	4,640,277	4,942,705	4,904,713 *
CAPITAL ASSETS						
54300 Capital Asset	150,442	68,607	21,500	221,521		
54300 Mid-size Sedan					1	21,500
54300 Mid-size Sedan					2	21,500
TOTAL CAPITAL ASSETS	* 150,442	68,607	21,500	221,521	43,000	*
TOTAL GROSS BUDGET	**19,163,535	14,584,072	21,130,931	21,705,570	22,158,392	22,034,359 *
TOTAL NET BUDGET	**19,163,535	14,584,072	21,130,931	21,705,570	22,158,392	22,034,359 *
USER PAY REVENUES						
46150 Photocopy Charges		21				
46556 Interfund Mental Hlth Srvs BF	180,000		189,446	189,446	180,000	180,000
46575 Interfund Admin-Misc Depts	388		2,000	2,000	8,000	8,000
46578 Interfund Trans In-Special Rev	411,024	169,636	495,465	495,465	161,835	161,835
46582 Interfund Misc. Transfer	2,104,487	960,261	1,901,254	1,901,254	2,036,670	2,046,670
46619 Interfund In-Interest	939					
47407 Other Sales	35					
47500 Other Revenue	28					
47521 Insurance Reimbursement	10,714					
47539 Food Stamps O/P Collection	16,110	6,420	12,000	12,000	12,000	12,000
47540 Refund	1,528	7	500	500	500	500
TOTAL USER PAY REVENUES	* 2,725,253	1,136,345	2,600,665	2,600,665	2,399,005	2,409,005 *
GOVERNMENTAL REVENUES						
45094 St PA Staff Cost Reimbursement	66,627	17,788	62,808	62,808	67,800	67,800
45140 St Welfare AdministrationN	9,930,401	4,164,908	10,056,303	10,510,642	10,025,226	10,025,226
45239 St Supplemental Nutrition Educ	125,738	21,763	145,600	208,100	250,000	250,000
45308 Fed FPSP	19,141	6,979	80,109	80,109	79,300	79,300
45310 Fed Welfare Administration	6,219,778	2,995,298	6,478,066	6,535,866	7,375,614	7,375,614
45403 Fed PA Staff Cost Reimbursemt	111,580	31,120	112,430	112,430	114,220	114,220
TOTAL GOVERNMENTAL REVENUES	*16,473,265	7,237,856	16,935,316	17,509,955	17,912,160	17,912,160 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER FINANCING SOURCES						
48400 Sale of Fixed Assets-Vehicles		3,158				
TOTAL OTHER FINANCING SOURCES	*	3,158				*
TOTAL REVENUES	**19,198,518	8,377,359	19,535,981	20,110,620	20,311,165	20,321,165 *
UNREIMBURSED COSTS	** 34,983-	6,206,713	1,594,950	1,594,950	1,847,227	1,713,194 *

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

ADHU Asst Director Human Services	8736-10622	1.00	1.00	1.00	1.00	1.00	1.00
DDWS Dep Dir Welfare & Social Serv	7165- 8736	1.00	1.00	1.00	1.00	1.00	1.00
PRMG Program Manager	6447- 7906	4.00	4.00	4.00	4.00	4.00	4.00
SUIN Supvg Investigator	4320- 5345	1.00	1.00	1.00	1.00	1.00	1.00
WEI2 Welfare Investigator II	3847- 4759	1.00	1.00	1.00	1.00	1.00	1.00
SSC2 Social Super Child Serv II	5345- 6540	3.00	3.00	3.00	3.00	3.00	3.00
STAN Staff Analyst	4728- 5852	1.00	1.00	1.00	1.00	1.00	1.00
SSE1 Social Super Employ Serv I	4558- 5627	1.00	2.00	1.00	2.00	2.00	2.00
SWC4 Social Worker Child Serv IV	4814- 5906	10.00	10.00	10.00	10.00	10.00	10.00
SWA4 Social Worker Adult Serv IV	4570- 5644	1.00	1.00	1.00	1.00	1.00	1.00
SWC3 Social Worker Child Serv III	4334- 5360	3.00	3.00	3.00	3.00	3.00	3.00
SWA3 Social Worker Adult Serv III	4107- 5073	2.00	2.00	2.00	2.00	2.00	2.00
SWE3 Social Worker Employ Serv III	3889- 4814	2.00	2.00	2.00	2.00	2.00	2.00
OR							
VOCO Vocational Counselor	3481- 4334						
SWC2 Social Worker Child Serv II	3889- 4814	8.00	8.00	8.00	8.00	8.00	8.00
OR							
SWC1 Social Worker Child Serv I	3481- 4334						
SWA2 Social Worker Adult Serv II	3677- 4570	2.00	2.00	2.00	2.00	2.00	2.00
OR							
SWA1 Social Worker Adult Serv I	3297- 4107						
SWE2 Social Worker Employ Serv II	3481- 4334	9.00	9.00	9.00	9.00	9.00	9.00
OR							
SWE1 Social Worker Employ Serv I	3119- 3889						
ETSU Employment & Trng Supervisor	4096- 5058	1.00		1.00			
ETW2 Employment & Trng Worker II	3297- 4107	2.00	2.00	2.00	2.00	2.00	2.00
OR							
ETW1 Employment & Trng Worker I	2950- 3677						
PASS Public Assist Specialist Supe	3988- 4923	9.00	9.00	9.00	9.00	9.00	9.00
PAS3 Public Assist Specialist III	3354- 4176	14.00	14.00	14.00	14.00	14.00	14.00
PAS2 Public Assist Specialist II	3170- 3957	69.00	69.00	69.00	69.00	69.00	69.00
OR							
PAS1 Public Assist Specialist I	2843- 3541						
SSSM Senior Staff Services Manager	5852- 7165	1.00	1.00	1.00	1.00	1.00	1.00
SUSA Supvg Staff Services Analyst	4800- 5888	1.00	1.00	1.00	1.00	1.00	1.00
STS2 Staff Services Analyst II	4107- 5073	1.00	2.00	2.00	2.00	2.00	2.00
OR							
STS1 Staff Services Analyst I	3889- 4814						
SYSA System Support Analyst	3443- 4285	2.00	2.00	2.00	2.00	2.00	2.00
OAS1 Office Assistant Supervisor I	3028- 3770	1.00	1.00	1.00	1.00	1.00	1.00
EXS1 Executive Secretary I	3170- 3957	1.00	1.00	1.00	1.00	1.00	1.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE ADMINISTRATION DEPT 5-101  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-22-15 3:01 PM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
ACC1 Accountant I	3677- 4570				1.00	1.00
ACL3 Account Clerk III	2843- 3541	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II	2698- 3354	8.00	8.00	8.00	8.00	8.00
OFA3 Office Assistant III	2698- 3354	2.00	2.00	2.00	2.00	2.00
OFA2 Office Assistant II	2410- 3001	16.00	16.00	16.00	16.00	16.00
(1.0 POSITION CONTRACTED W/PA )						
VOAS Vocational Assistant	2282- 2843	4.00	4.00	4.00	4.00	4.00
OR						
VOTR Vocational Trainee	2104- 2623					
TOTAL BUDGET UNIT POSITIONS	** 183.00	184.00	184.00	184.00	185.00	185.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	121,401	96,690	126,600	126,600	128,381	157,822
51014 Other Pay	3,437	4,337	4,062	4,062	4,417	4,417
51020 Extra Help	22,905	13,757	24,073	24,073	24,073	
51030 Overtime		142				
51100 Payroll Tax-Social Security	11,136	7,967	11,544	11,544	9,124	9,731
51101 Payroll Taxes-Medicare		652			2,134	2,277
51110 Co Contribution Retirement	24,075	20,102	26,320	26,320	28,463	34,991
51120 Co Contribution-Group Insuranc	20,961	17,033	20,500	20,500	18,957	35,055
51121 Contribution Deferred Comp						655
51150 Interfund Workers Compensation	407	462	462	462	525	528
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 204,322	161,142	213,561	213,561	216,074	245,476 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	2,223	1,528	2,700	2,700	2,700	2,700
52120 Maintenance Equipment			150	150	150	150
52150 Memberships	400	400	400	400	400	400
52170 Office Expenses	933	360	1,100	1,100	1,100	1,100
52180 Professional/Specialized Srvs			3,000	3,000	3,000	15,000
52210 Rents/Leases Structures/Ground	1,187	1,008	1,236	1,236	1,240	1,240
52225 Office Equipment			600	600	600	600
52232 Employment Training	345		700	700	700	700
52250 Transportation & Travel			244	244	250	250
52260 Utilities	2,307	2,099	3,300	3,300	3,300	3,300
TOTAL SERVICES AND SUPPLIES	* 7,395	5,395	13,430	13,430	13,440	25,440 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	158	352	205	352	451	442
53613 Interfund Fleet Admin	563	120	248	248	457	457
53615 Interfund Fuel & Oil	644	315	615	615	632	632
53616 Interfund Vehicle Maintenance	219	382	777	777	739	739
53620 Interfd Information Technology	6,364	1,589	5,532	5,532	6,765	6,307
53623 Interfund Fingerprints		25	25	25	25	25
53636 Interfund IT Equipment Replmnt	408	208				
53685 Interfund Office Expense		7				
53689 Interfund Physical/Drug		62	35	35	62	62
TOTAL OTHER CHARGES	* 8,356	3,060	7,437	7,584	9,131	8,664 *
TOTAL GROSS BUDGET	** 220,073	169,597	234,428	234,575	238,645	279,580 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	474	380	495	495	503	503
55203 Intrafund Printing	85	98	100	100	100	100
55205 Intrafund Gen Insurance/Bonds	22	21	23	23	73	59
55211 Intrafund Fingerprints		49	40	40	74	74
TOTAL INTRAFUND TRANSFERS	* 581	548	658	658	750	736 *
TOTAL NET BUDGET	** 220,654	170,145	235,086	235,233	239,395	280,316 *
<b>USER PAY REVENUES</b>						

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PUBLIC GUARDIAN & CONSERVATOR DEPT 2-709  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-27-15 9:19 AM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
46190 Public Guardian/Conservtr Fees	17,322	12,560	18,000	18,000	18,000	18,000
46519 Interfd MH Adm Conservatr Srvc	60,894	40,596	60,894	60,894	60,894	60,894
46521 Interfund Cons Investigation	9,000	6,000	9,000	9,000	9,000	9,000
TOTAL USER PAY REVENUES	* 87,216	59,156	87,894	87,894	87,894	87,894 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 87,216	59,156	87,894	87,894	87,894	87,894 *
UNREIMBURSED COSTS	** 133,438	110,989	147,192	147,339	151,501	192,422 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PUGU Public Guardian Conserv	4988- 6163	1.00	1.00	1.00	1.00	1.00
DEPU Dep Pub Guardian-Conservator	3001- 3740	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2410- 3001				1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	2.00	2.00	2.00	2.00	3.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53116 IHSS-County Share	1,704,322	1,454,858	1,728,264	1,728,264	1,829,446	1,829,446
53200 Contribution to Other Agencies			35,710	35,710		
TOTAL OTHER CHARGES	* 1,704,322	1,454,858	1,763,974	1,763,974	1,829,446	1,829,446 *
TOTAL GROSS BUDGET	** 1,704,322	1,454,858	1,763,974	1,763,974	1,829,446	1,829,446 *
TOTAL NET BUDGET	** 1,704,322	1,454,858	1,763,974	1,763,974	1,829,446	1,829,446 *
USER PAY REVENUES						
46580 Interfund Transfer In-S/T	1,704,322	881,987	1,763,974	1,763,974	1,829,446	1,829,446
TOTAL USER PAY REVENUES	* 1,704,322	881,987	1,763,974	1,763,974	1,829,446	1,829,446 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 1,704,322	881,987	1,763,974	1,763,974	1,829,446	1,829,446 *
UNREIMBURSED COSTS	**	572,871				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53100 Support & Care of Persons	8,836,501	7,669,424	9,983,192	9,983,192	9,840,000	9,840,000
TOTAL OTHER CHARGES	* 8,836,501	7,669,424	9,983,192	9,983,192	9,840,000	9,840,000 *
TOTAL GROSS BUDGET	** 8,836,501	7,669,424	9,983,192	9,983,192	9,840,000	9,840,000 *
TOTAL NET BUDGET	** 8,836,501	7,669,424	9,983,192	9,983,192	9,840,000	9,840,000 *
USER PAY REVENUES						
46537 Interfund Trans In-Realignment	2,787,092	2,446,585	2,317,527	2,317,527	2,380,290	2,380,290
46578 Interfund Trans In-Special Rev	146,146	323,547	475,390	475,390	732,000	732,000
46619 Interfund In-Interest	1,852					
TOTAL USER PAY REVENUES	* 2,935,090	2,770,132	2,792,917	2,792,917	3,112,290	3,112,290 *
GOVERNMENTAL REVENUES						
45330 Fed TANF-Co Shr Child Supp Col	42,840	26,328	30,000	30,000	30,000	30,000
45401 Fed/St TANF	5,805,673	3,843,309	6,952,580	6,952,580	6,481,710	6,481,710
TOTAL GOVERNMENTAL REVENUES	* 5,848,513	3,869,637	6,982,580	6,982,580	6,511,710	6,511,710 *
TOTAL REVENUES	** 8,783,603	6,639,769	9,775,497	9,775,497	9,624,000	9,624,000 *
UNREIMBURSED COSTS	** 52,898	1,029,655	207,695	207,695	216,000	216,000 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53105 Supp & Care-Trans Housing Plus	162,280	67,444	270,000	270,000	270,000	270,000
53106 Support & Care Welfare-Inst	1,427,863	1,742,398	1,443,420	1,443,420	1,722,240	1,722,240
53109 Support/Care Welfare Kin-GAP	29,094	36,348	28,800	28,800	74,520	74,520
53111 Support & Care-Welfare-FC	1,824,935	1,318,244	1,983,744	1,983,744	2,368,800	2,368,800
53114 Support & Care-Probation	452,982	211,726	573,768	573,768	652,140	652,140
53600 Interfund Tran Out Wrap Around	424,444	96,105	458,496	458,496	528,000	528,000
TOTAL OTHER CHARGES	* 4,321,598	3,472,265	4,758,228	4,758,228	5,615,700	5,615,700 *
TOTAL GROSS BUDGET	** 4,321,598	3,472,265	4,758,228	4,758,228	5,615,700	5,615,700 *
TOTAL NET BUDGET	** 4,321,598	3,472,265	4,758,228	4,758,228	5,615,700	5,615,700 *
USER PAY REVENUES						
46582 Interfund Misc. Transfer	1,522,845	685,270	1,389,358	1,389,358	1,653,214	1,653,214
46619 Interfund In-Interest	530					
TOTAL USER PAY REVENUES	* 1,523,375	685,270	1,389,358	1,389,358	1,653,214	1,653,214 *
GOVERNMENTAL REVENUES						
45219 St Welfare Kin-GAP	21,801	20,737	22,752	22,752	41,678	41,678
45314 Fed Welfare Kin-GAP		4,302			21,780	21,780
45335 Fed Fostr Care Co Shr Chld Sup	74,262	58,159	20,000	20,000	50,000	50,000
45340 Fed TANF-Foster Care	1,299,627	945,607	1,718,215	1,718,215	1,830,465	1,830,465
TOTAL GOVERNMENTAL REVENUES	* 1,395,690	1,028,805	1,760,967	1,760,967	1,943,923	1,943,923 *
TOTAL REVENUES	** 2,919,065	1,714,075	3,150,325	3,150,325	3,597,137	3,597,137 *
UNREIMBURSED COSTS	** 1,402,533	1,758,190	1,607,903	1,607,903	2,018,563	2,018,563 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53100 Support & Care of Persons	730	8,844	14,800	14,800	14,800	14,800
TOTAL OTHER CHARGES	* 730	8,844	14,800	14,800	14,800	14,800 *
TOTAL GROSS BUDGET	** 730	8,844	14,800	14,800	14,800	14,800 *
TOTAL NET BUDGET	** 730	8,844	14,800	14,800	14,800	14,800 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45345 Fed Refugee Cash Assistance	730	7,972	14,800	14,800	14,800	14,800
TOTAL GOVERNMENTAL REVENUES	* 730	7,972	14,800	14,800	14,800	14,800 *
TOTAL REVENUES	** 730	7,972	14,800	14,800	14,800	14,800 *
UNREIMBURSED COSTS	**	872				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53100 Support & Care of Persons	4,481,471	3,453,330	4,879,788	4,879,788	4,986,000	4,986,000
TOTAL OTHER CHARGES	* 4,481,471	3,453,330	4,879,788	4,879,788	4,986,000	4,986,000 *
TOTAL GROSS BUDGET	** 4,481,471	3,453,330	4,879,788	4,879,788	4,986,000	4,986,000 *
TOTAL NET BUDGET	** 4,481,471	3,453,330	4,879,788	4,879,788	4,986,000	4,986,000 *
USER PAY REVENUES						
46582 Interfund Misc. Transfer	1,827,113	1,245,210	2,226,114	2,226,114	2,274,750	2,274,750
TOTAL USER PAY REVENUES	* 1,827,113	1,245,210	2,226,114	2,226,114	2,274,750	2,274,750 *
GOVERNMENTAL REVENUES						
45344 Fed Aid for Adoptions	1,759,607	1,108,785	1,911,636	1,911,636	1,953,000	1,953,000
TOTAL GOVERNMENTAL REVENUES	* 1,759,607	1,108,785	1,911,636	1,911,636	1,953,000	1,953,000 *
TOTAL REVENUES	** 3,586,720	2,353,995	4,137,750	4,137,750	4,227,750	4,227,750 *
UNREIMBURSED COSTS	** 894,751	1,099,335	742,038	742,038	758,250	758,250 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52177 Prof & Spec Indigent Burial	26,684	30,371	30,864	30,864	32,400	32,400
TOTAL SERVICES AND SUPPLIES	* 26,684	30,371	30,864	30,864	32,400	32,400 *
OTHER CHARGES						
53112 Support & Care-Regular Cases	19,386	20,150	36,864	36,864	34,560	34,560
TOTAL OTHER CHARGES	* 19,386	20,150	36,864	36,864	34,560	34,560 *
TOTAL GROSS BUDGET	** 46,070	50,521	67,728	67,728	66,960	66,960 *
TOTAL NET BUDGET	** 46,070	50,521	67,728	67,728	66,960	66,960 *
USER PAY REVENUES						
46275 OCO Program	7,041	766	13,200	13,200	6,000	6,000
46578 Interfund Trans In-Special Rev	1,141	795	1,344	1,344	1,200	1,200
TOTAL USER PAY REVENUES	* 8,182	1,561	14,544	14,544	7,200	7,200 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 8,182	1,561	14,544	14,544	7,200	7,200 *
UNREIMBURSED COSTS	** 37,888	48,960	53,184	53,184	59,760	59,760 *



**Law &  
Justice**

**Section F**





FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,578,419	1,203,930	1,683,503	1,667,003	1,619,575	1,629,151
51013 Special Pay	4,537	2,847	4,800	4,800	4,800	6,000
51014 Other Pay	38,465	27,754	4,000	4,000	13,000	13,000
51020 Extra Help	55,630	969			10,000	8,000
51030 Overtime	4,342	17,397	2,000	2,000	36,000	10,000
51100 Payroll Tax-Social Security	121,102	81,930	123,322	123,322	97,254	96,186
51101 Payroll Taxes-Medicare		7,527			22,923	22,673
51110 Co Contribution Retirement	313,904	250,502	350,988	350,988	360,129	362,519
51120 Co Contribution-Group Insuranc	370,534	301,706	398,283	398,283	389,632	405,364
51121 Contribution Deferred Comp	3,108	1,893	3,265	3,265	7,205	7,860
51130 Co Contrib Unemploymnt Insrnc	7,678					
51150 Interfund Workers Compensation	12,651	15,045	15,045	15,045	14,110	14,195
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,510,370	1,911,500	2,585,206	2,568,706	2,574,628	2,574,948 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	9,815	7,766	13,000	13,000	13,000	13,000
52150 Memberships	840	1,440	920	920	3,280	3,280
52170 Office Expenses	37,969	26,696	32,510	40,010	45,000	43,247
52173 Subscription-Publication	1,541	1,927	2,000	2,000	4,500	4,500
52180 Professional/Specialized Srvs	37,029	13,498	38,000	38,000	38,000	38,000
52183 P/S Medical Srvs-Lab	3,838	1,900	4,000	4,000	4,000	4,000
52210 Rents/Leases Structures/Ground	92,475	77,761	91,490	91,490	83,800	83,800
52232 Employment Training	20,341	12,586	9,147	15,147	12,000	12,000
52250 Transportation & Travel	4,669	3,582	5,000	8,000	11,000	11,000
52260 Utilities	12,581	11,015	9,000	9,000	9,500	12,000
TOTAL SERVICES AND SUPPLIES	* 221,098	158,171	205,067	221,567	224,080	224,827 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,680	3,870	2,255	3,870	4,105	4,029
53602 Interfund Gen Insurance & Bond	403		468	468	533	489
53609 Interfund Copy Services		315			1,368	1,368
53610 Interfund Postage	20,835	13,294	22,614	22,614	21,665	21,665
53612 Interfund Copier Rental	4,047	2,421	3,750	3,750	2,606	2,606
53613 Interfund Fleet Admin	1,127	240	498	498	914	914
53615 Interfund Fuel & Oil	727	430	656	656	794	794
53616 Interfund Vehicle Maintenance	490	674	1,898	1,898	1,806	1,806
53620 Interfd Information Technology	25,580	11,328	22,774	22,774	36,089	35,142
53623 Interfund Fingerprints	321	296	200	200	396	396
53636 Interfund IT Equipment Replmnt	1,019	519				
53670 Interfund Overhead (A-87) Cost	116,791	88,344	121,723	121,723	111,005	111,005
53685 Interfund Office Expense	33	46				
53689 Interfund Physical/Drug	186	248	70	70	186	186
TOTAL OTHER CHARGES	* 173,239	122,025	176,906	178,521	181,467	180,400 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset						
TOTAL CAPITAL ASSETS	*					*
TOTAL GROSS BUDGET	** 2,904,707	2,191,696	2,967,179	2,968,794	2,980,175	2,980,175 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CHILD SUPP SERV REIMB/ADJUSTME DEPT 0-112  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-10-15 4:00 PM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: JUDICIAL FUND 0112

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
INTRAFUND TRANSFERS						
55205 Intrafund Gen Insurance/Bonds		436				
TOTAL INTRAFUND TRANSFERS	*	436				*
TOTAL NET BUDGET	** 2,904,707	2,192,132	2,967,179	2,968,794	2,980,175	2,980,175 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		23,459	23,459		*
TOTAL BUDGET	** 2,904,707	2,192,132	2,990,638	2,992,253	2,980,175	2,980,175 *
USER PAY REVENUES						
47500 Other Revenue		121				
47540 Refund	53					
TOTAL USER PAY REVENUES	*	53	121			*
GOVERNMENTAL REVENUES						
45195 St CSS Advance	945,756	858,134	1,009,677	1,009,677	1,012,000	1,012,000
45390 Fed CSS Advance	2,003,285	1,392,788	1,972,961	1,972,961	1,964,472	1,964,472
TOTAL GOVERNMENTAL REVENUES	* 2,949,041	2,250,922	2,982,638	2,982,638	2,976,472	2,976,472 *
GENERAL REVENUES						
44100 Interest Apportioned	3,314	2,577	8,000	8,000	3,703	3,703
TOTAL GENERAL REVENUES	* 3,314	2,577	8,000	8,000	3,703	3,703 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			1,615		*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 2,952,408	2,253,620	2,990,638	2,992,253	2,980,175	2,980,175 *
UNREIMBURSED COSTS	** 47,701-	61,488-				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DCSS Dir of Child Support Services	8736-10622	1.00	1.00	1.00	1.00	1.00
CCSA Chief Child Support Attorney	7906- 9629	1.00	1.00		1.00	
(FROZEN)						
DEDC Dep Director Child Suppt Serv	6447- 7906	1.00	1.00	1.00	1.00	1.00
CSA3 Child Support Attorney III	7348- 8963	2.00	2.00	2.00	2.00	
(FREEZE CSAIII)						
OR						
CSA2 Child Support Attorney II	6624- 8112					
OR						
CSA1 Child Support Attorney I	6023- 7348				1.00	1.00
STM1 Staff Services Mgr I	5256- 6447	1.00		1.00		
STS1 Staff Services Analyst I	3889- 4814				1.00	1.00
CSUS Child Support Supervisor	3665- 4558	3.00	2.00	3.00	2.00	2.00
CSS3 Child Support Specialist III	3261- 4060	3.00	4.00	3.00	4.00	4.00
CSS2 Child Support Specialist II	3082- 3847	14.00	13.00	14.00	13.00	10.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CHILD SUPP SERV REIMB/ADJUSTME DEPT 0-112  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED) 05-10-15 4:00 PM  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2015-16 ACTIVITY: JUDICIAL FUND 0112

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OR						
CSS1 Child Support Specialist I	2917- 3636				4.00	4.00
LES2 Legal Secretary II	3001- 3740	2.00	2.00	2.00	2.00	
OR						
LES1 Legal Secretary I	2698- 3354				1.00	1.00
OR						
LES3 Legal Secretary III	3354- 4176				1.00	1.00
SUAC Supvg Account Clerk	3383- 4213		1.00		1.00	1.00
ACL3 Account Clerk III	2843- 3541	2.00	2.00	2.00	2.00	2.00
OFA2 Office Assistant II	2410- 3001	2.00	2.00	2.00	2.00	1.00
OR						
OFA1 Office Assistant I	2282- 2843				1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 32.00	31.00	31.00	31.00	31.00	31.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,778,058	1,369,556	1,891,553	1,891,553	2,115,980	2,044,101
51013 Special Pay	9,716	6,584	11,000	11,000	9,000	9,000
51014 Other Pay	21,981	25,448	25,000	25,000	25,000	25,000
51020 Extra Help	49,212	25,502	11,675	11,675	24,875	24,875
51030 Overtime	34,488	18,486	14,000	14,000	25,000	14,000
51100 Payroll Tax-Social Security	136,497	95,420	142,464	142,464	133,128	132,039
51101 Payroll Taxes-Medicare		9,017			31,134	30,745
51110 Co Contribution Retirement	398,774	318,594	437,327	437,327	521,375	493,991
51120 Co Contribution-Group Insuranc	319,972	247,210	361,456	361,456	365,538	335,716
51121 Contribution Deferred Comp	981	1,045	3,918	3,918	1,965	1,310
51130 Co Contrib Unemploymnt Insrnc	12,818	11,818			8,572	
51150 Interfund Workers Compensation	36,766	44,282	44,282	44,282	38,858	39,093
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,799,263	2,172,962	2,942,675	2,942,675	3,300,425	3,149,870 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	300	395	300	300	300	300
52060 Communications	11,756	15,192	12,000	12,000	11,000	11,000
52110 Criminal Jury Witness Fees	1,763	1,125	13,000	13,000	13,000	13,000
52120 Maintenance Equipment	1,204	199	1,500	1,500	750	750
52136 Computer Hardware		107	5,000	5,000		
52150 Memberships	9,935	8,050	8,700	8,700	8,635	8,635
52170 Office Expenses	22,362	13,692	14,500	14,500	14,559	14,559
52172 Postage		83				
52173 Subscription-Publication	24,578	20,404	25,000	25,000	25,000	25,000
52179 Prof & Spec Legislatv Advocacy		135				
52180 Professional/Specialized Srvs	9,637	1,566	11,000	11,000	11,000	10,000
52190 Publication Legal Notice		800				
52225 Office Equipment	4,502	1,690	5,000	5,000	5,000	5,000
52230 Special Departmental Expense		74	1,000	1,000	1,000	1,000
52232 Employment Training	7,422	5,268	17,500	17,500	17,500	17,000
52250 Transportation & Travel	9,873	11,429	3,500	3,500	11,544	6,544
TOTAL SERVICES AND SUPPLIES	* 103,332	80,209	118,000	118,000	119,288	112,788 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	11,344	62,379	36,346	62,379	118,926	116,735
53602 Interfund Gen Insurance & Bond	773	976	1,007	1,007	1,598	1,401
53609 Interfund Copy Services		679			2,976	2,976
53610 Interfund Postage	3,474	2,612	3,539	3,539	4,992	4,992
53611 Interfund Printing	1,651	3,171	2,300	2,300	2,000	2,000
53612 Interfund Copier Rental	6,326	5,002	7,238	7,238	5,597	5,597
53613 Interfund Fleet Admin	5,265	841	2,734	2,734	3,203	3,203
53615 Interfund Fuel & Oil	11,637	4,509	21,493	21,493	15,955	15,955
53616 Interfund Vehicle Maintenance	7,988	4,634	21,334	21,334	20,295	20,295
53620 Interfd Information Technology	106,098	56,418	116,200	116,200	140,667	135,744
53623 Interfund Fingerprints	100					
53636 Interfund IT Equipment Replmnt	8,156	4,256				
53683 Interfund Drug Testing	206	41	200	200	225	225
53689 Interfund Physical/Drug	310	124	1,005	1,005	572	572
TOTAL OTHER CHARGES	* 163,328	145,642	213,396	239,429	317,006	309,695 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GROSS BUDGET	** 3,065,923	2,398,813	3,274,071	3,300,104	3,736,719	3,572,353 *
INTRAFUND TRANSFERS						
55211 Intrafund Fingerprints		50	100	100	50	50
TOTAL INTRAFUND TRANSFERS	*	50	100	100	50	50 *
OTHER FINANCING USES						
57001 Extraordinary Items		48,597		48,598		
TOTAL OTHER FINANCING USES	*	48,597		48,598		*
TOTAL NET BUDGET	** 3,065,923	2,447,460	3,274,171	3,348,802	3,736,769	3,572,403 *
USER PAY REVENUES						
46187 Discovery Fees	13,146	5,613	12,500	12,500	10,000	10,000
46537 Interfund Trans In-Realignment	36,854	26,272	27,540	27,540	27,540	27,540
46553 Interfund Investigation	205,659		236,000	236,000	236,000	236,000
46554 Interfund Prosecution	896		6,000	6,000	6,000	6,000
46578 Interfund Trans In-Special Rev	41,000					
46582 Interfund Misc. Transfer	125,610	66,048	138,623	138,623	159,714	159,714
46598 Inter Tran-In COPS	28,048		28,208	28,208	27,545	27,545
46619 Interfund In-Interest	105					
47407 Other Sales	160					
47522 DA Asset Forfeiture	1,600	710	1,500	1,500	1,500	1,500
47540 Refund	2,567	204	700	700		
TOTAL USER PAY REVENUES	* 455,645	98,847	451,071	451,071	468,299	468,299 *
GOVERNMENTAL REVENUES						
43204 Judgements/Damages & Settlemnt	13,052	71,551				
45244 ST CA EMERGENCY MANAGEMENT AGE	129,475	95,068	135,388	135,388	130,497	130,497
45259 St Post	1,478	4,090	1,500	1,500	1,500	1,500
TOTAL GOVERNMENTAL REVENUES	* 144,005	170,709	136,888	136,888	131,997	131,997 *
OTHER FINANCING SOURCES						
48300 Sale of Excess Property		380				
48400 Sale of Fixed Assets-Vehicles	3,013					
TOTAL OTHER FINANCING SOURCES	* 3,013	380				*
TOTAL REVENUES	** 602,663	269,936	587,959	587,959	600,296	600,296 *
UNREIMBURSED COSTS	** 2,463,260	2,177,524	2,686,212	2,760,843	3,136,473	2,972,107 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DIAT District Attorney	FLAT 12363	1.00	1.00	1.00	1.00	1.00
ASDA Asst District Attorney	8736-10622	1.00	1.00	1.00	1.00	1.00
DED4 Deputy D A IV	8273-10079	1.00	1.00	1.00	1.00	1.00
DED3 Deputy D A III	7348- 8963	1.00	1.00	1.00	1.00	1.00
OR						
DED2 Deputy D A II	6624- 8112					
DED3 Deputy D A III	7348- 8963	6.00	6.00	6.00	2.00	2.00
OR						

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
DED2 Deputy D A II OR	6624- 8112				3.00	3.00
DED1 Deputy D A I	6023- 7348				1.00	1.00
DED2 Deputy D A II (LIMITED TERM)	6624- 8112	1.00	1.00	1.00	1.00	1.00
CHIN Chief Investigator DA	6536- 8007	1.00	1.00	1.00	1.00	1.00
ACHI Assistant Chief Investigator	5934- 7263	1.00	1.00	1.00	1.00	1.00
SRCR Senior Criminal Investigator	4634- 5705	7.00	7.00	7.00	7.00	7.00
INAD Investigative Aide	3443- 4285	1.00	1.00	1.00	1.00	1.00
VIAS Victim-Witness Asst Cord (LIMITED TERM)	3889- 4814	1.00	1.00	1.00	1.00	1.00
VIA2 Victim Advocate II (LIMITED TERM) OR	3170- 3957	1.00	1.00	1.00	1.00	1.00
VIA1 Victim Advocate I (LIMITED TERM)	2553- 3170					
VIA1 Victim Advocate I (LIMITED TERM)	2553- 3170	1.50	1.50	1.50	1.50	1.50
ACC2 Accountant II OR	4107- 5073	1.00	1.00	1.00	1.00	1.00
STAN Staff Analyst	4728- 5852				1.00	1.00
SULE Supvg Legal Secretary	3770- 4689	1.00	1.00	1.00	1.00	1.00
LES3 Legal Secretary III	3354- 4176	2.00	2.00	2.00	2.00	2.00
LES2 Legal Secretary II OR	3001- 3740	1.00	1.00	1.00	1.00	1.00
LES1 Legal Secretary I OR	2698- 3354					
OFA3 Office Assistant III	2698- 3354					
LES1 Legal Secretary I OR	2698- 3354	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III	2698- 3354					
TOTAL BUDGET UNIT POSITIONS	**	30.50	30.50	30.50	30.50	30.50 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52060 Communications	135	146	200	200	200	200
52080 Food	185	100	300	300	300	300
52112 Civil Jury Fees	15,930	15,915	19,000	19,000	19,000	19,000
52122 Stock Parts		180				
52144 Mileage	9,575	7,516	6,900	6,900	6,900	6,900
52169 Outside Printing	2,460		1,400	1,400	1,400	1,400
52170 Office Expenses	180	279	200	200	200	200
52172 Postage	140	156	200	200	200	200
52173 Subscription-Publication	432		800	800	400	400
52188 Prof & Spec Court Reporter	1,228		2,000	2,000	2,000	2,000
52225 Office Equipment			100	100	100	100
52232 Employment Training	2,265	2,370	2,300	2,300	2,500	2,500
52260 Utilities			200	200	200	200
TOTAL SERVICES AND SUPPLIES	* 32,530	26,662	33,600	33,600	33,400	33,400 *
OTHER CHARGES						
53001 Superior Court Services	7,808	29	4,878	4,878	4,500	4,500
53601 Interfund Ins ISF Premium	33	74	43	74	36	35
53620 Interfund Information Technology	1,236	478	1,474	1,474	1,596	1,430
53661 Interfund Tran-Out - Probation	1,213	920			1,303	1,303
53685 Interfund Office Expense	130					
53688 Interfund Rents/Leases			1,300	1,300		
TOTAL OTHER CHARGES	* 10,420	1,501	7,695	7,726	7,435	7,268 *
TOTAL GROSS BUDGET	** 42,950	28,163	41,295	41,326	40,835	40,668 *
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services		1			3	3
55202 Intrafund Postage	1,006	992	1,277	1,277	1,005	1,005
55204 Intrafund Copier Rental	39	1				
TOTAL INTRAFUND TRANSFERS	* 1,045	994	1,277	1,277	1,008	1,008 *
TOTAL NET BUDGET	** 43,995	29,157	42,572	42,603	41,843	41,676 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	** 43,995	29,157	42,572	42,603	41,843	41,676 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	2,979,269	2,242,959	3,039,034	3,039,034	3,177,880	3,126,844
51013 Special Pay	6,023	4,362	5,700	5,700	6,046	6,046
51014 Other Pay	16,311	53,873	54,018	54,018	119,053	15,000
51020 Extra Help	25,279	12,323	44,978	44,978	64,792	64,792
51030 Overtime	22,592	1,435	14,000	14,000	16,000	16,000
51100 Payroll Tax-Social Security	222,082	153,746	231,541	231,541	193,459	190,295
51101 Payroll Taxes-Medicare		13,946			45,244	44,504
51110 Co Contribution Retirement	823,551	651,480	904,948	904,948	967,539	951,800
51120 Co Contribution-Group Insuranc	599,749	470,198	619,765	619,765	603,079	586,981
51121 Contribution Deferred Comp	3,963	4,612	3,187	3,187	7,860	7,205
51130 Co Contrib Unemploymnt Insrnc		9,900				
51150 Interfund Workers Compensation	14,293	39,546	39,546	39,546	39,546	49,612
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,713,112	3,658,380	4,956,717	4,956,717	5,240,498	5,059,079 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	507	177	730	730	1,070	1,070
52051 Security Equipment	19,900	11,570	15,250	15,250	17,060	17,060
52060 Communications	10,077	5,250	11,340	11,340	10,300	10,300
52120 Maintenance Equipment	720	720	1,450	1,450	1,410	1,410
52135 Software License & Maintenance	18,177	18,177	19,180	19,180	35,290	35,290
52136 Computer Hardware	8,798	400	2,550	2,550	2,500	2,500
52150 Memberships	2,762	2,631	3,150	3,150	3,290	3,290
52170 Office Expenses	10,819	6,532	16,360	16,360	16,725	16,725
52180 Professional/Specialized Srvs	316,067	254,190	380,825	380,825	347,321	347,321
52210 Rents/Leases Structures/Ground	70,239	64,280	71,220	71,220	70,440	70,440
52225 Office Equipment	4,924	214	7,570	7,570	7,380	7,380
52230 Special Departmental Expense	30,163	7,028	67,605	67,605	48,915	48,915
52232 Employment Training	43,507	24,466	76,561	76,561	72,973	72,973
52250 Transportation & Travel	13,720	7,311	28,335	28,335	30,685	30,685
52260 Utilities	11,258	9,134	12,880	12,880	16,900	16,900
TOTAL SERVICES AND SUPPLIES	* 561,638	412,080	715,006	715,006	682,259	682,259 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	7,364	17,753	24,000	24,000	24,000	24,000
53213 Contribution to Others			10,000	10,000		
53601 Interfund Ins ISF Premium	4,190	15,213	8,864	15,213	18,556	18,215
53602 Interfund Gen Insurance & Bond	915	1,297	1,351	1,351	2,427	2,084
53609 Interfund Copy Services		580			2,781	2,781
53610 Interfund Postage	1,591	1,170	1,924	1,924	1,846	1,846
53611 Interfund Printing	3,080	2,358	2,000	2,000	2,000	2,000
53612 Interfund Copier Rental	7,482	4,976	8,043	8,043	5,378	5,378
53613 Interfund Fleet Admin	9,578	2,163	4,229	4,229	8,239	8,239
53615 Interfund Fuel & Oil	17,878	5,721	18,907	18,907	18,907	18,907
53616 Interfund Vehicle Maintenance	14,094	6,089	19,155	19,155	18,221	18,221
53619 Interfund Misc. Transfer	1,317					
53620 Interfd Information Technology	147,870	72,753	163,835	163,835	202,692	192,288
53623 Interfund Fingerprints			25	25		
53636 Interfund IT Equipment Replmnt	13,150	7,629				
53683 Interfund Drug Testing	842	350	650	650	700	700



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53685 Interfund Office Expense	13	20				
53688 Interfund Rents/Leases	441					
53689 Interfund Physical/Drug	62	1,305	2,005	2,005	572	572
TOTAL OTHER CHARGES	* 229,867	139,377	264,988	271,337	306,319	295,231 *
CAPITAL ASSETS						
54300 Capital Asset	25,727	31,432	40,000	40,000		
54300 Replacement Small SUV	1				26,500	
54300 Replacement Sedan	2				22,500	22,500
TOTAL CAPITAL ASSETS	* 25,727	31,432	40,000	40,000	49,000	22,500 *
TOTAL GROSS BUDGET	** 5,530,344	4,241,269	5,976,711	5,983,060	6,278,076	6,059,069 *
TOTAL NET BUDGET	** 5,530,344	4,241,269	5,976,711	5,983,060	6,278,076	6,059,069 *
USER PAY REVENUES						
46119 Adult Prob Supervision	48,120	51,269	26,000	26,000	50,000	50,000
46120 Juv Record Sealing	825	800	1,000	1,000	1,000	1,000
46161 Yuba City Unif Schl Dist Trncy	76,657	41,191	82,383	82,383	43,060	43,060
46162 YCUSD Special Programs	70,634	39,282	78,563	78,563	120,438	120,438
46169 Fingerprint Fees	96					
46173 Miscellaneous		40			80	80
46179 Sutter Co Schools/FRA	5,000	40,000	40,000	40,000	44,937	44,937
46203 Security Services	1,000	1,000	1,000	1,000	1,000	1,000
46214 Prob Sup Transfer Fees	135	100	200	200	150	150
46217 Drug Diversion Fees			1,900	1,900		
46294 BTP Fees	2,500		750	750	750	750
46537 Interfund Trans In-Realignment	229,044	142,362	192,816	192,816	211,208	211,208
46553 Interfund Investigation		1,138				
46578 Interfund Trans In-Special Rev	71,000	71,000	111,000	111,000	71,000	71,000
46582 Interfund Misc. Transfer	1,170,690	600,066	1,348,909	1,348,909	1,392,440	1,303
46591 Inter Tran-In CCPIF SB678	573,684	155,182	727,174	727,174	797,809	764,128
46598 Inter Tran-In COPS	212,159	67,354	356,858	356,858	331,114	328,293
46599 Inter Tran-In YOBG	217,252	57,623	291,566	291,566	237,215	237,215
46619 Interfund In-Interest	299					
46622 Interfund-St Group Home Visit						11,257
46623 Interfund-St CWSOIP						14,400
46624 Interfund-AB109 Planning						55,434
46625 Interfund AB109 Public Safety						1,311,570
47407 Other Sales	9					
47510 Donations		75				
47521 Insurance Reimbursement	13,546					
47540 Refund	709					
TOTAL USER PAY REVENUES	* 2,693,359	1,268,482	3,260,119	3,260,119	3,302,201	3,267,223 *
GOVERNMENTAL REVENUES						
45111 St Grant		20,500			20,500	20,500
45249 St STC Probation Training	21,450	21,658	25,300	25,300	22,620	22,620
45301 Fed Title IV-E	103,782	64,324	91,375	91,375	103,000	103,000
45306 Fed Grant		28,981	7,245	7,245		

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
45309 Fed CWSOIP	4,303		12,650	12,650	14,400	14,400
45315 Fed Other in Lieu	2,411					
45317 Fed Group Home Visit- SB933	11,501	7,307	15,631	15,631	11,257	11,257
45318 Fed Title IVE Center St JuvDiv	6,316					
TOTAL GOVERNMENTAL REVENUES	* 149,763	142,770	152,201	152,201	171,777	171,777 *
OTHER FINANCING SOURCES						
48400 Sale of Fixed Assets-Vehicles					1,000	1,000
TOTAL OTHER FINANCING SOURCES	*				1,000	1,000 *
TOTAL REVENUES	** 2,843,122	1,411,252	3,412,320	3,412,320	3,474,978	3,440,000 *
UNREIMBURSED COSTS	** 2,687,222	2,830,017	2,564,391	2,570,740	2,803,098	2,619,069 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
CHPO Chief Probation Officer	8467-10309	1.00	1.00	1.00	1.00	1.00
DCPO Deputy Chief Probation Office	6574- 8061	2.00	2.00	2.00	2.00	2.00
DDPR Dep Dir Probation-Admn&Financ	6447- 7906	1.00	1.00	1.00	1.00	1.00
SUPO Supervising Probation Officer	5398- 6556	6.00	6.00	6.00	6.00	6.00
DEP3 Deputy Probation Officer III	4615- 5683	10.00	10.00	10.00	10.00	10.00
DEP3 Deputy Probation Officer III	4615- 5683	26.00	26.00	26.00	26.00	26.00
OR						
DEP2 Deputy Probation Officer II	4148- 5122					
OR						
DEP1 Deputy Probation Officer I	3713- 4615					
PRAD Probation Aide	3261- 4060	2.00	2.00	2.00	2.00	2.00
EXS1 Executive Secretary I	3170- 3957	1.00	1.00	1.00	1.00	1.00
ACC2 Accountant II	4107- 5073	1.00	1.00	1.00	1.00	1.00
OR						
ACC1 Accountant I	3677- 4570					
ACT2 Accounting Technician II	3541- 4385	1.00				
OFA3 Office Assistant III	2698- 3354	3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 54.00	53.00	53.00	53.00	53.00	53.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52170 Office Expenses	75	10	200	200	200	200
52230 Special Departmental Expense	70		500	500	500	500
52250 Transportation & Travel			259	259	239	239
TOTAL SERVICES AND SUPPLIES	* 145	10	959	959	939	939 *
OTHER CHARGES						
53610 Interfund Postage	21	40	41	41	61	61
TOTAL OTHER CHARGES	* 21	40	41	41	61	61 *
TOTAL GROSS BUDGET	** 166	50	1,000	1,000	1,000	1,000 *
TOTAL NET BUDGET	** 166	50	1,000	1,000	1,000	1,000 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL USER PAY REVENUES	* 1,000	1,000	1,000	1,000	1,000	1,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 1,000	1,000	1,000	1,000	1,000	1,000 *
UNREIMBURSED COSTS	** 834-	950-				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: BI-COUNTY JUVENILE HALL  
 DEPT 2-309 05-16-15 3:39 PM  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: DETENTION AND CORRECTION  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53100 Support & Care of Persons	1,431,249	743,757	1,427,995	1,427,995	1,570,000	1,570,000
TOTAL OTHER CHARGES	* 1,431,249	743,757	1,427,995	1,427,995	1,570,000	1,570,000 *
TOTAL GROSS BUDGET	** 1,431,249	743,757	1,427,995	1,427,995	1,570,000	1,570,000 *
TOTAL NET BUDGET	** 1,431,249	743,757	1,427,995	1,427,995	1,570,000	1,570,000 *
USER PAY REVENUES						
46270 Recovered Cost of Care	12,892	11,030	5,000	5,000	10,000	10,000
TOTAL USER PAY REVENUES	* 12,892	11,030	5,000	5,000	10,000	10,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 12,892	11,030	5,000	5,000	10,000	10,000 *
UNREIMBURSED COSTS	** 1,418,357	732,727	1,422,995	1,422,995	1,560,000	1,560,000 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	91,995	73,666	91,995	91,995	93,289	93,289
51014 Other Pay	4,582	5,172	4,600	4,600	4,800	4,800
51100 Payroll Tax-Social Security	7,109	5,306	6,704	6,704	5,434	5,434
51101 Payroll Taxes-Medicare		443			1,271	1,271
51110 Co Contribution Retirement	18,243	15,315	19,126	19,126	20,682	20,682
51120 Co Contribution-Group Insuranc	12,906	11,206	13,271	13,271	12,388	12,388
51150 Interfund Workers Compensation	296	336	336	336	381	384
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 135,131	111,444	136,032	136,032	138,245	138,248 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	191	167	500	500	500	500
52110 Criminal Jury Witness Fees	1,296		1,000	1,000	1,000	1,000
52146 Investigation	341					
52150 Memberships			200	200	200	200
52170 Office Expenses	26,400	22,241	26,400	26,400	26,400	26,400
52180 Professional/Specialized Srvs	503,497	404,959	503,800	503,800	505,000	505,000
52181 Juvenile Depnd Procd/Physician	2,025	600	7,000	7,000	7,000	7,000
52250 Transportation & Travel	285		500	500	500	500
TOTAL SERVICES AND SUPPLIES	* 534,035	427,967	539,400	539,400	540,600	540,600 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	144	346	202	346	406	399
53602 Interfund Gen Insurance & Bond	11	10	11	11	10	9
53620 Interfd Information Technology	6,583	5,509	6,967	6,967	8,082	7,760
TOTAL OTHER CHARGES	* 6,738	5,865	7,180	7,324	8,498	8,168 *
TOTAL GROSS BUDGET	** 675,904	545,276	682,612	682,756	687,343	687,016 *
TOTAL NET BUDGET	** 675,904	545,276	682,612	682,756	687,343	687,016 *
<b>USER PAY REVENUES</b>						
46130 Public Defender Fees	3,088	5,358	4,000	4,000	4,000	4,000
46537 Interfund Trans In-Realignment	36,854	26,272	27,540	27,540	27,540	27,540
46582 Interfund Misc. Transfer	21,000	12,500	18,000	18,000	18,000	18,000
46619 Interfund In-Interest	105					
TOTAL USER PAY REVENUES	* 61,047	44,130	49,540	49,540	49,540	49,540 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 61,047	44,130	49,540	49,540	49,540	49,540 *
UNREIMBURSED COSTS	** 614,857	501,146	633,072	633,216	637,803	637,476 *
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>						
PUDE Public Defender	FLAT 7637 1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 1.00	1.00	1.00	1.00	1.00	1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realigmnt	625,241	386,426	587,896	587,896	609,388	609,388
TOTAL OTHER CHARGES	* 625,241	386,426	587,896	587,896	609,388	609,388 *
TOTAL GROSS BUDGET	** 625,241	386,426	587,896	587,896	609,388	609,388 *
TOTAL NET BUDGET	** 625,241	386,426	587,896	587,896	609,388	609,388 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 625,241	386,426	587,896	587,896	609,388	609,388 *
USER PAY REVENUES						
46203 Security Services	625,241	427,598	587,896	587,896	609,388	609,388
TOTAL USER PAY REVENUES	* 625,241	427,598	587,896	587,896	609,388	609,388 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 625,241	427,598	587,896	587,896	609,388	609,388 *
UNREIMBURSED COSTS	**	41,172-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realigmnt	73,709	52,544	55,080	55,080	55,080	55,080
TOTAL OTHER CHARGES	* 73,709	52,544	55,080	55,080	55,080	55,080 *
TOTAL GROSS BUDGET	** 73,709	52,544	55,080	55,080	55,080	55,080 *
TOTAL NET BUDGET	** 73,709	52,544	55,080	55,080	55,080	55,080 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 73,709	52,544	55,080	55,080	55,080	55,080 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45297 St AB109 GC 30025-30029.2	73,709	56,382	55,080	55,080	55,080	55,080
TOTAL GOVERNMENTAL REVENUES	* 73,709	56,382	55,080	55,080	55,080	55,080 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 73,709	56,382	55,080	55,080	55,080	55,080 *
UNREIMBURSED COSTS	**	3,838-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realigmnt	1,302,156	1,059,596	1,239,754	1,239,754	1,291,940	1,381,940
53662 Interfund Tran-Out - Sheriff	96,348	79,713				
53663 Interfund Tran-Out - Jail	29,520	20,950				
53664 Interfund Tran-Out - D.A.	29,520	20,950				
TOTAL OTHER CHARGES	* 1,457,544	1,181,209	1,239,754	1,239,754	1,291,940	1,381,940 *
TOTAL GROSS BUDGET	** 1,457,544	1,181,209	1,239,754	1,239,754	1,291,940	1,381,940 *
TOTAL NET BUDGET	** 1,457,544	1,181,209	1,239,754	1,239,754	1,291,940	1,381,940 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1,457,544	1,181,209	1,239,754	1,239,754	1,291,940	1,381,940 *
USER PAY REVENUES						
46156 Booking Fees	71,778	48,177	45,000	45,000	64,000	64,000
46202 Small Co Law Enforcement Fund	558,620	391,313	500,000	500,000	500,000	500,000
46260 Drainage/Water Hook-Up Charges	36,317					
TOTAL USER PAY REVENUES	* 666,715	439,490	545,000	545,000	564,000	564,000 *
GOVERNMENTAL REVENUES						
45088 St Juvenile Prob & Camp Fund	229,044	142,362	192,816	192,816	211,208	211,208
45260 St Supp Law Enforcement COPS	405,669	353,564	412,851	412,851	427,531	517,531
45297 St AB109 GC 30025-30029.2	156,115	109,265	89,087	89,087	89,201	89,201
TOTAL GOVERNMENTAL REVENUES	* 790,828	605,191	694,754	694,754	727,940	817,940 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 1,457,543	1,044,681	1,239,754	1,239,754	1,291,940	1,381,940 *
UNREIMBURSED COSTS	** 1	136,528				*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL OTHER CHARGES	* 100,000	100,000	100,000	100,000	100,000	100,000 *
TOTAL GROSS BUDGET	** 100,000	100,000	100,000	100,000	100,000	100,000 *
TOTAL NET BUDGET	** 100,000	100,000	100,000	100,000	100,000	100,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 100,000	100,000	100,000	100,000	100,000	100,000 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45111 St Grant	100,000	100,000	100,000	100,000	100,000	100,000
TOTAL GOVERNMENTAL REVENUES	* 100,000	100,000	100,000	100,000	100,000	100,000 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 100,000	100,000	100,000	100,000	100,000	100,000 *
UNREIMBURSED COSTS	**					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt	3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497
TOTAL OTHER CHARGES	* 3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
TOTAL GROSS BUDGET	** 3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
TOTAL NET BUDGET	** 3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45111 St Grant	3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497
TOTAL GOVERNMENTAL REVENUES	* 3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 3,129,518	2,121,891	2,974,724	2,974,724	3,185,497	3,185,497 *
UNREIMBURSED COSTS	**					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt	355,634	222,119	307,695	307,695	320,154	320,154
TOTAL OTHER CHARGES	* 355,634	222,119	307,695	307,695	320,154	320,154 *
TOTAL GROSS BUDGET	** 355,634	222,119	307,695	307,695	320,154	320,154 *
TOTAL NET BUDGET	** 355,634	222,119	307,695	307,695	320,154	320,154 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 355,634	222,119	307,695	307,695	320,154	320,154 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45103 St Youthful Offender Block Grt	337,657	221,942	291,566	291,566	320,154	320,154
45298 St DJJ-JUVENILE REENTRY FUND	17,977	177	16,129	16,129		
TOTAL GOVERNMENTAL REVENUES	* 355,634	222,119	307,695	307,695	320,154	320,154 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 355,634	222,119	307,695	307,695	320,154	320,154 *
UNREIMBURSED COSTS	**					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt	6,398,625	4,751,986	5,619,298	5,619,298	6,056,969	6,056,969
TOTAL OTHER CHARGES	* 6,398,625	4,751,986	5,619,298	5,619,298	6,056,969	6,056,969 *
TOTAL GROSS BUDGET	** 6,398,625	4,751,986	5,619,298	5,619,298	6,056,969	6,056,969 *
TOTAL NET BUDGET	** 6,398,625	4,751,986	5,619,298	5,619,298	6,056,969	6,056,969 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 6,398,625	4,751,986	5,619,298	5,619,298	6,056,969	6,056,969 *
USER PAY REVENUES						
47325 St Contr H/W Wlfr Sbfd-Growth	550,302	341,193				
TOTAL USER PAY REVENUES	* 550,302	341,193				*
GOVERNMENTAL REVENUES						
45297 St AB109 GC 30025-30029.2	5,848,323	4,303,177	5,619,298	5,619,298	6,056,969	6,056,969
TOTAL GOVERNMENTAL REVENUES	* 5,848,323	4,303,177	5,619,298	5,619,298	6,056,969	6,056,969 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 6,398,625	4,644,370	5,619,298	5,619,298	6,056,969	6,056,969 *
UNREIMBURSED COSTS	**	107,616				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt	2,787,092	3,383,152	2,317,527	2,317,527	2,380,290	2,380,290
53680 Interfund Transfer Out	4,909,392	2,874,987				5,754,340
TOTAL OTHER CHARGES	* 7,696,484	6,258,139	2,317,527	2,317,527	2,380,290	8,134,630 *
TOTAL GROSS BUDGET	** 7,696,484	6,258,139	2,317,527	2,317,527	2,380,290	8,134,630 *
TOTAL NET BUDGET	** 7,696,484	6,258,139	2,317,527	2,317,527	2,380,290	8,134,630 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 7,696,484	6,258,139	2,317,527	2,317,527	2,380,290	8,134,630 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45098 St Annual Base MH Realign		6,809				
45213 St Alloc S/T MH Realign	5,208,624	3,605,688				5,754,340
45231 St Alloc MVIL MH Realign	120,507	199,058				
45297 St AB109 GC 30025-30029.2	2,787,092	2,446,585	2,317,527	2,317,527	2,380,290	2,380,290
TOTAL GOVERNMENTAL REVENUES	* 8,116,223	6,258,140	2,317,527	2,317,527	2,380,290	8,134,630 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 8,116,223	6,258,140	2,317,527	2,317,527	2,380,290	8,134,630 *
UNREIMBURSED COSTS	** 419,739-	1-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53637 Interfund Trans Out-Realignmnt	7,188,789	5,213,034	6,675,000	6,675,000		6,805,132
TOTAL OTHER CHARGES	* 7,188,789	5,213,034	6,675,000	6,675,000		6,805,132 *
TOTAL GROSS BUDGET	** 7,188,789	5,213,034	6,675,000	6,675,000		6,805,132 *
TOTAL NET BUDGET	** 7,188,789	5,213,034	6,675,000	6,675,000		6,805,132 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 7,188,789	5,213,034	6,675,000	6,675,000		6,805,132 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	383,630					
TOTAL USER PAY REVENUES	* 383,630					*
GOVERNMENTAL REVENUES						
45213 St Alloc S/T MH Realign	6,805,159	5,213,034	6,675,000	6,675,000		6,805,132
TOTAL GOVERNMENTAL REVENUES	* 6,805,159	5,213,034	6,675,000	6,675,000		6,805,132 *
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	** 7,188,789	5,213,034	6,675,000	6,675,000		6,805,132 *
UNREIMBURSED COSTS	**					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,081,495	882,414	1,166,657	1,166,657	1,200,834	1,193,834
51013 Special Pay	23,920	20,204	23,215	23,215	24,609	24,609
51014 Other Pay	14,783	25,229	13,236	13,236	19,879	45,415
51015 Mitigation Pay	2,040					
51020 Extra Help	15,432	15,821	9,897	9,897	19,793	7,500
51022 Reserves		140				
51030 Overtime	29,468	52,509	7,000	7,000	52,000	20,000
51100 Payroll Tax-Social Security	86,832	68,574	90,299	90,299	78,567	78,567
51101 Payroll Taxes-Medicare		5,846			18,375	18,375
51110 Co Contribution Retirement	236,789	202,637	262,621	262,621	286,300	286,300
51120 Co Contribution-Group Insuranc	226,487	188,726	268,001	268,001	235,475	227,475
51121 Contribution Deferred Comp	653	523	1,959	1,959	2,620	2,620
51150 Interfund Workers Compensation	58,159	66,635	66,635	66,635	80,970	81,461
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,776,058	1,529,258	1,909,520	1,909,520	2,019,422	1,986,156 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	17,281	18,335	18,150	18,150	18,235	18,235
52060 Communications	61,093	46,103	73,400	73,400	62,000	62,000
52120 Maintenance Equipment	110,945	33,968	65,000	65,000	65,000	65,000
52135 Software License & Maintenance	117					
52136 Computer Hardware	14,963	401				
52150 Memberships	456	50				
52170 Office Expenses	615	1,358	865	865	865	865
52173 Subscription-Publication	73	73				
52200 Rents & Leases Equipment	20,718	21,083	20,669	20,669	20,669	20,669
52225 Office Equipment	846	2,241	550	550	5,295	2,695
52230 Special Departmental Expense	199					
52232 Employment Training	3,729	1,555	7,500	8,900	7,500	4,000
52250 Transportation & Travel				600		
52260 Utilities	173	153	178	178	178	178
TOTAL SERVICES AND SUPPLIES	* 231,208	125,320	186,312	188,312	179,742	173,642 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,168	2,590	1,509	2,590	3,166	3,107
53602 Interfund Gen Insurance & Bond	437	525	548	548	768	681
53609 Interfund Copy Services		104			560	560
53611 Interfund Printing		353				
53612 Interfund Copier Rental	1,409	903	1,261	1,261	935	935
53613 Interfund Fleet Admin	1,127	240	498	498	914	914
53615 Interfund Fuel & Oil	5,726	2,263	6,439	6,439	5,896	5,896
53616 Interfund Vehicle Maintenance	3,146	721	5,218	5,218	4,964	4,964
53619 Interfund Misc. Transfer					5,400	5,400
53620 Interfd Information Technology	534,091	331,272	648,709	648,709	699,839	697,502
53636 Interfund IT Equipment Replmnt	9,480	4,412				
53683 Interfund Drug Testing	410	103	250	250	300	300
53689 Interfund Physical/Drug	683	62			572	572
TOTAL OTHER CHARGES	* 557,677	343,548	664,432	665,513	723,314	720,831 *
<b>CAPITAL ASSETS</b>						

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
54300 Capital Asset	138,847			23,000		
54300 Dispatch Radio System #1	1				174,167	
54300 Dispatch Radio System #2	2				174,167	
54300 Dispatch Radio System #3	3				174,167	
TOTAL CAPITAL ASSETS	* 138,847			23,000	522,501	*
TOTAL GROSS BUDGET	** 2,703,790	1,998,126	2,760,264	2,786,345	3,444,979	2,880,629 *
INTRAFUND TRANSFERS						
55211 Intrafund Fingerprints		50-	100-	100-	100-	50-
55238 Intrafund Other	29,258-			25,000-		
TOTAL INTRAFUND TRANSFERS	* 29,258-	50-	100-	25,100-	100-	50-*
TOTAL NET BUDGET	** 2,674,532	1,998,076	2,760,164	2,761,245	3,444,879	2,880,579 *
USER PAY REVENUES						
42170 Sheriffs Fees & Permits	13,740	10,664	11,200	11,200	12,000	12,000
46169 Fingerprint Fees	82,535	65,290	80,000	80,000	84,000	84,000
46170 Civil Process Service	67,377	45,515	65,000	65,000	70,000	70,000
46505 Interfund Fingerprints	3,300	2,375	2,303	2,303	9,865	3,655
46578 Interfund Trans In-Special Rev	81,950	6,727	43,556	43,556	16,319	31,319
47500 Other Revenue	62					
47521 Insurance Reimbursement	156					
47540 Refund		39				
47541 Escheatment		2				
TOTAL USER PAY REVENUES	* 249,120	130,612	202,059	202,059	192,184	200,974 *
GOVERNMENTAL REVENUES						
45292 St Sheriff 911 Reimbursement	133,201		2,000	2,000		
TOTAL GOVERNMENTAL REVENUES	* 133,201		2,000	2,000		*
TOTAL REVENUES	** 382,321	130,612	204,059	204,059	192,184	200,974 *
UNREIMBURSED COSTS	** 2,292,211	1,867,464	2,556,105	2,557,186	3,252,695	2,679,605 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COMA Communications Manager	4988- 6163	1.00	1.00	1.00	1.00	1.00
PALI Patrol Lieutenant	5934- 7263	1.00	1.00	1.00	1.00	1.00
CORO Correctional Officer	3375- 4197	1.00	1.00	1.00	1.00	1.00
SHLS Sheriff's Legal Specialist	2849- 3556	2.00	2.00	2.00	2.00	2.00
DESH Deputy Sheriff	3953- 4883				1.00	1.00
CRRE Criminal Records Tech	2748- 3423	3.00	3.00	3.00	3.00	3.00
SUPS Supvg Public Safety Dispatche	3606- 4485	4.00	4.00	4.00	4.00	4.00
PUS2 Public Safety Dispatcher II	3441- 4278	11.00	11.00	11.00	11.00	11.00
OR						
PUS1 Public Safety Dispatcher I	3021- 3772					
SECL Secretary - Law	2556- 3183	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 24.00	24.00	24.00	24.00	24.00	24.00 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	344,256	266,202	352,323	352,323	352,603	352,496
51013 Special Pay	1,143	1,160	1,214	1,214	2,174	2,174
51014 Other Pay	15,826	16,174	4,067	4,067	16,000	16,000
51015 Mitigation Pay	625					
51030 Overtime	685	19,875	200	200	11,000	11,000
51100 Payroll Tax-Social Security	26,992	20,805	26,331	26,331	22,380	22,380
51101 Payroll Taxes-Medicare		1,744			5,234	5,234
51110 Co Contribution Retirement	95,095	76,545	106,472	106,472	109,411	109,411
51120 Co Contribution-Group Insuranc	62,211	47,998	65,764	65,764	57,572	57,572
51121 Contribution Deferred Comp					655	655
51150 Interfund Workers Compensation	20,530	24,415	24,415	24,415	20,522	20,646
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 567,363	474,918	580,786	580,786	597,551	597,568 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	6,000	6,000	6,000	6,000	6,000	6,000
52051 Security Equipment					4,800	4,800
52060 Communications	303	408	600	600	303	303
TOTAL SERVICES AND SUPPLIES	* 6,303	6,408	6,600	6,600	11,103	11,103 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	241	539	314	539	676	664
53602 Interfund Gen Insurance & Bond	64	59	66	66	58	53
53683 Interfund Drug Testing		20	130	130		
TOTAL OTHER CHARGES	* 305	618	510	735	734	717 *
TOTAL GROSS BUDGET	** 573,971	481,944	587,896	588,121	609,388	609,388 *
TOTAL NET BUDGET	** 573,971	481,944	587,896	588,121	609,388	609,388 *
<b>USER PAY REVENUES</b>						
46537 Interfund Trans In-Realignment	625,241	386,426	587,896	587,896	609,388	609,388
46619 Interfund In-Interest	2,706					
TOTAL USER PAY REVENUES	* 627,947	386,426	587,896	587,896	609,388	609,388 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 627,947	386,426	587,896	587,896	609,388	609,388 *
UNREIMBURSED COSTS	** 53,976-	95,518		225		*
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>						
COSE Correctional Sergeant	3953- 4883	1.00	1.00	1.00	1.00	1.00
CORO Correctional Officer	3375- 4197	5.00	5.00	5.00	5.00	5.00
TOTAL BUDGET UNIT POSITIONS	** 6.00	6.00	6.00	6.00	6.00	6.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	2,858,658	2,290,982	2,963,614	2,963,614	3,033,605	3,033,605
51013 Special Pay	51,162	44,621	55,097	55,097	57,060	57,060
51014 Other Pay	57,612	53,611	50,000	50,000	20,977	57,260
51015 Mitigation Pay	1,950					
51020 Extra Help	25,160	35,159	10,000	10,000	22,101	22,101
51022 Reserves	32,068	15,238	23,400	23,400	23,400	23,400
51030 Overtime	229,939	292,169	200,000	200,000	245,686	200,000
51100 Payroll Tax-Social Security	238,628	182,539	241,865	241,865	199,028	199,028
51101 Payroll Taxes-Medicare		16,384			47,432	47,432
51110 Co Contribution Retirement	813,357	696,831	886,667	886,667	932,712	932,712
51111 Retirement Allowance	469					
51120 Co Contribution-Group Insuranc	554,540	434,767	585,838	585,838	523,301	523,301
51121 Contribution Deferred Comp		1,578			5,240	5,240
51130 Co Contrib Unemploymnt Insrnc	98	99				
51150 Interfund Workers Compensation	201,803	232,997	232,997	232,997	316,055	317,968
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 5,065,444	4,296,975	5,249,478	5,249,478	5,426,597	5,419,107 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	41,162	41,318	43,080	43,080	43,080	43,080
52051 Security Equipment	19,741	33,145	15,420	31,620	42,870	42,870
52060 Communications	300	300			300	300
52120 Maintenance Equipment	10,214	18,342	16,000	16,000	16,000	16,000
52135 Software License & Maintenance	2,593	3,955	1,430	11,430	2,695	2,695
52136 Computer Hardware	27,469	32,322	37,986	69,698	29,640	29,640
52150 Memberships	5,163	5,303	5,222	5,222	5,222	5,222
52170 Office Expenses	15,938	11,444	20,000	20,000	16,000	16,000
52172 Postage	626	503	400	400	800	800
52173 Subscription-Publication	11,964	11,003	11,715	11,715	11,715	11,715
52180 Professional/Specialized Srvs	201,099	164,825	209,400	209,400	209,400	209,400
52187 Canine Protection	16,850	11,051	13,400	13,400	13,400	13,400
52225 Office Equipment	545	806				
52230 Special Departmental Expense	14,970	9,906	9,285	9,285	12,500	12,500
52232 Employment Training	91,227	66,524	105,000	105,000	92,000	92,000
52250 Transportation & Travel	1,357	409	1,800	1,800	1,400	1,400
52260 Utilities	485	415	452	452	485	485
TOTAL SERVICES AND SUPPLIES	* 461,703	411,571	490,590	548,502	497,507	497,507 *
<b>OTHER CHARGES</b>						
53000 Other Charges		300				
53601 Interfund Ins ISF Premium	66,227	150,439	87,656	150,439	177,293	174,027
53602 Interfund Gen Insurance & Bond	3,101	5,676	5,322	5,322	9,590	7,309
53609 Interfund Copy Services		454			2,701	2,701
53610 Interfund Postage	7,297	4,245	7,629	7,629	7,397	7,397
53611 Interfund Printing	4,619	1,973	3,000	3,000	3,000	3,000
53612 Interfund Copier Rental	3,235	3,596	6,081	6,081	4,044	4,044
53613 Interfund Fleet Admin	39,729	9,194	16,165	16,165	35,021	35,021
53615 Interfund Fuel & Oil	181,749	68,038	207,385	207,385	184,115	184,115
53616 Interfund Vehicle Maintenance	144,771	72,546	157,097	157,097	149,441	149,441
53619 Interfund Misc. Transfer	4,674	3,789	5,400	5,400		

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53620 Interfd Information Technology	43	100				
53667 Interfund Road Fuel & Oil						6,100
53683 Interfund Drug Testing	926	514	780	780	850	850
53689 Interfund Physical/Drug	4,533	4,028	8,345	8,345	4,576	4,576
TOTAL OTHER CHARGES	* 460,904	324,892	504,860	567,643	578,028	578,581 *
CAPITAL ASSETS						
54300 Capital Asset	114,529	268,241	148,500	324,925		
54300 Patrol Car #1	1				57,000	57,000
54300 Patrol Car #2	2				57,000	57,000
54300 Patrol Car #3	3				57,000	57,000
54300 Patrol Car #4	4				57,000	57,000
54300 Patrol Car #5	5				57,000	
54300 Patrol Car #6	6				57,000	
TOTAL CAPITAL ASSETS	* 114,529	268,241	148,500	324,925	342,000	228,000 *
TOTAL GROSS BUDGET	** 6,102,580	5,301,679	6,393,428	6,690,548	6,844,132	6,723,195 *
INTRAFUND TRANSFERS						
55238 Intrafund Other			23,166-	23,166-		
TOTAL INTRAFUND TRANSFERS	*		23,166-	23,166-		*
TOTAL NET BUDGET	** 6,102,580	5,301,679	6,370,262	6,667,382	6,844,132	6,723,195 *
USER PAY REVENUES						
46114 Admin/Clerical Cost Fee	143	36	100	100	100	100
46191 Witness Fees	1,100	550	275	275	275	275
46203 Security Services	13,933	3,815	13,933	13,933	13,933	13,933
46205 Law Enforcement Services	25,661	9,527	29,000	29,000	6,000	6,000
46505 Interfund Fingerprints	576	224				
46537 Interfund Trans In-Realignment	558,620	511,796	500,000	500,000	500,000	500,000
46578 Interfund Trans In-Special Rev				24,000		
46598 Inter Tran-In COPS				57,912		
46612 Interfund Background Check	2,400	1,200	2,100	2,100	2,100	2,100
46619 Interfund In-Interest	3,486					
47407 Other Sales	9					
47503 Contribution Frm Non Gov Agenc	1,251					
47510 Donations	100					
47517 Contrib From Oth Agency Cities	1,842		2,720	2,720		
47521 Insurance Reimbursement	48,511	10,691				
47540 Refund	574					
TOTAL USER PAY REVENUES	* 658,206	537,839	548,128	630,040	522,408	522,408 *
GOVERNMENTAL REVENUES						
43225 Victim Restitution	336	69				
45111 St Grant	12,376	2,711				
45131 St Other Revenue	403	490				
45244 ST CA EMERGENCY MANAGEMENT AGE		28,982	7,245	7,245		
45259 St Post	44,300	16,097	41,000	41,000	41,000	41,000
45306 Fed Grant	1,928					

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL GOVERNMENTAL REVENUES	*	59,343	48,349	48,245	48,245	41,000	41,000 *
OTHER FINANCING SOURCES							
48300 Sale of Excess Property			147				
48400 Sale of Fixed Assets-Vehicles		4,732	1,729				
TOTAL OTHER FINANCING SOURCES	*	4,732	1,876				*
TOTAL REVENUES	**	722,281	588,064	596,373	678,285	563,408	563,408 *
UNREIMBURSED COSTS	**	5,380,299	4,713,615	5,773,889	5,989,097	6,280,724	6,159,787 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
SHER Sheriff-Coroner		FLAT 11667	1.00	1.00	1.00	1.00	1.00
UNSH Undersheriff		8007- 9733	1.00	1.00	1.00	1.00	1.00
DIVC Division Commander		6536- 8007	1.00	1.00	1.00	1.00	1.00
ADSO Admin Services Officer		5852- 7165	1.00	1.00	1.00	1.00	1.00
PALI Patrol Lieutenant		5934- 7263	3.00	3.00	3.00	3.00	3.00
SHSD Sheriffs Sergeant Det		4634- 5705	5.50	5.50	5.50	5.50	5.50
DESH Deputy Sheriff		3953- 4883	35.00	35.00	35.00	35.00	35.00
EVTE Evidence Technician		3238- 4030	1.00	1.00	1.00	1.00	1.00
EX2L Executive Secretary II - Law		3183- 3921	1.00	1.00	1.00	1.00	1.00
SECL Secretary - Law		2556- 3183	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	50.50	50.50	50.50	50.50	50.50	50.50 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	44,623	35,748	44,642	44,642	45,270	45,270
51014 Other Pay		310				
51100 Payroll Tax-Social Security	3,486	2,603	3,415	3,415	2,807	2,807
51101 Payroll Taxes-Medicare		228			656	656
51110 Co Contribution Retirement	9,038	7,629	9,281	9,281	10,036	10,036
51120 Co Contribution-Group Insuranc	6,870	5,563	7,171	7,171	6,684	6,684
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 64,017	52,081	64,509	64,509	65,453	65,453 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	950	950	950	950	950	950
TOTAL SERVICES AND SUPPLIES	* 950	950	950	950	950	950 *
<b>OTHER CHARGES</b>						
53200 Contribution to Other Agencies	68,517	67,200	67,267	67,267	67,067	67,067
TOTAL OTHER CHARGES	* 68,517	67,200	67,267	67,267	67,067	67,067 *
TOTAL GROSS BUDGET	** 133,484	120,231	132,726	132,726	133,470	133,470 *
TOTAL NET BUDGET	** 133,484	120,231	132,726	132,726	133,470	133,470 *
<b>USER PAY REVENUES</b>						
46582 Interfund Misc. Transfer	89,363	83,397	89,087	89,087	89,201	89,201
47517 Contrib From Oth Agency Cities	37,393	33,054	43,639	43,639	44,269	44,269
TOTAL USER PAY REVENUES	* 126,756	116,451	132,726	132,726	133,470	133,470 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 126,756	116,451	132,726	132,726	133,470	133,470 *
UNREIMBURSED COSTS	** 6,728	3,780				*
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>						
SECL Secretary - Law	2556- 3183	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 1.00	1.00	1.00	1.00	1.00	1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	101,043	81,351	165,499	165,499	157,891	157,891
51013 Special Pay	2,538	752	1,760	1,760	1,920	1,920
51014 Other Pay	4,046	7,756	1,578	1,578	13,600	11,578
51022 Reserves	296		2,600	2,600	300	300
51030 Overtime	51,234	12,092	1,400	1,400	15,700	1,400
51100 Payroll Tax-Social Security	12,416	7,712	12,620	12,620	11,004	11,004
51101 Payroll Taxes-Medicare		622			2,573	2,573
51110 Co Contribution Retirement	37,641	27,706	50,373	50,373	49,286	49,286
51111 Retirement Allowance	16-					
51120 Co Contribution-Group Insuranc	28,142	19,611	39,769	39,769	35,821	35,821
51121 Contribution Deferred Comp					655	655
51150 Interfund Workers Compensation	10,257	31,175	31,175	31,175	36,715	36,937
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 247,597	188,777	306,774	306,774	325,465	309,365 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	3,581	3,788	3,900	3,900	3,900	3,900
52051 Security Equipment	2,581					
52060 Communications	707	698	1,500	1,500	750	750
52120 Maintenance Equipment	15,044	6,397	9,500	9,500	11,500	11,500
52230 Special Departmental Expense	60					
52232 Employment Training	1,950	384	648	648	648	648
TOTAL SERVICES AND SUPPLIES	* 23,923	11,267	15,548	15,548	16,798	16,798 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	856	552	322	552	691	678
53602 Interfund Gen Insurance & Bond	701	852	981	981	964	897
53613 Interfund Fleet Admin	8,509	1,683	3,483	3,483	6,411	6,411
53615 Interfund Fuel & Oil	12,584	6,364	16,038	16,038	13,755	13,755
53616 Interfund Vehicle Maintenance	3,390	1,677	11,385	11,385	10,830	10,830
53683 Interfund Drug Testing	41		50	50	42	42
TOTAL OTHER CHARGES	* 26,081	11,128	32,259	32,489	32,693	32,613 *
<b>CAPITAL ASSETS</b>						
54300 Capital Asset				80,000		
TOTAL CAPITAL ASSETS	*			80,000		*
TOTAL GROSS BUDGET	** 297,601	211,172	354,581	434,811	374,956	358,776 *
TOTAL NET BUDGET	** 297,601	211,172	354,581	434,811	374,956	358,776 *
TOTAL USER PAY REVENUES	*					*
<b>GOVERNMENTAL REVENUES</b>						
45111 St Grant				80,000		
45290 St Sheriff Boat Patrol	308,999	137,525	214,800	214,800	214,800	214,800
TOTAL GOVERNMENTAL REVENUES	* 308,999	137,525	214,800	294,800	214,800	214,800 *
<b>GENERAL REVENUES</b>						
41121 Prop Tax Current Unsecure Boat	16,057	16,955	17,294	17,294	18,033	18,033

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: SHERIFF BOAT PATROL (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 2-205  
 05-12-15 9:43 AM  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
41219 Prop Tax Prior Unsecured Boat	775	344				
TOTAL GENERAL REVENUES	* 16,832	17,299	17,294	17,294	18,033	18,033 *
TOTAL REVENUES	** 325,831	154,824	232,094	312,094	232,833	232,833 *
UNREIMBURSED COSTS	** 28,230-	56,348	122,487	122,717	142,123	125,943 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
SHSD Sheriffs Sergeant Det	4634- 5705 .50	.50	.50	.50	.50	.50
DESH Deputy Sheriff	3953- 4883 2.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 2.50	2.50	2.50	2.50	2.50	2.50 *

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: SHERIFF LIVE OAK CONTRACT			DEPT 2-208	
COUNTY BUDGET ACT	STATE OF CALIFORNIA				05-12-15 9:44 AM	
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	PUBLIC PROTECTION			
SCHEDULE 9	FOR FISCAL YEAR 2015-16	ACTIVITY:	POLICE PROTECTION		FUND 0015	
		ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARTMENT
FINANCING USES CLASSIFICATION		EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST
		2013-14	4-30-15	2014-15	4-30-15	2015-16
						CAO
						RECOMMEND
						2015-16
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries		597,170	466,791	601,106	601,106	614,287
51013 Special Pay		16,266	13,506	14,920	14,920	18,430
51014 Other Pay		6,981	30,626	7,888	7,888	7,888
51015 Mitigation Pay		1,950				
51022 Reserves		5,480	2,456	3,900	3,900	2,600
51030 Overtime		32,090	44,368	30,000	30,000	60,000
51100 Payroll Tax-Social Security		49,224	38,200	49,024	49,024	42,233
51101 Payroll Taxes-Medicare			3,667			9,877
51110 Co Contribution Retirement		173,991	147,890	185,522	185,522	195,131
51120 Co Contribution-Group Insuranc		120,978	105,596	124,899	124,899	130,311
51121 Contribution Deferred Comp		453	519			655
51150 Interfund Workers Compensation		92,306	100,767	100,767	100,767	152,770
TOTAL SALARIES AND EMPLOYEE BENEFITS		* 1,096,889	954,386	1,118,026	1,118,026	1,234,182
						1,235,106 *
SERVICES AND SUPPLIES						
52050 Clothing & Personal		8,500	9,265	9,000	9,000	9,000
52051 Security Equipment		625	130			
52060 Communications		1,671	2,514	3,000	3,000	2,700
52120 Maintenance Equipment		658		1,100	1,100	1,100
52135 Software License & Maintenance		135	145	263	263	145
52170 Office Expenses		1,140	1,061	1,000	1,000	1,500
52180 Professional/Specialized Srvs		20	475			
52225 Office Equipment		32	504			
52230 Special Departmental Expense		1,193	235			
52232 Employment Training		4,047	1,918	2,240	2,240	3,300
52250 Transportation & Travel		46				
TOTAL SERVICES AND SUPPLIES		* 18,067	16,247	16,603	16,603	17,745
						17,745 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium		1,637	4,464	2,601	4,464	8,130
53602 Interfund Gen Insurance & Bond		107	89	505	505	1,559
53613 Interfund Fleet Admin		6,198	1,322	2,736	2,736	5,036
53615 Interfund Fuel & Oil		39,969	14,017	40,262	40,262	38,151
53616 Interfund Vehicle Maintenance		25,860	5,989	23,719	23,719	22,563
53620 Interfd Information Technology		28,182	14,631	33,136	33,136	39,703
53636 Interfund IT Equipment Replmnt		816	415			
53683 Interfund Drug Testing		185	144	130	130	175
TOTAL OTHER CHARGES		* 102,954	41,071	103,089	104,952	115,317
						113,082 *
TOTAL GROSS BUDGET		** 1,217,910	1,011,704	1,237,718	1,239,581	1,367,244
						1,365,933 *
TOTAL NET BUDGET		** 1,217,910	1,011,704	1,237,718	1,239,581	1,367,244
						1,365,933 *
TOTAL USER PAY REVENUES		*				
						*
GOVERNMENTAL REVENUES						
45564 Live Oak Police Contract		947,597	606,342	1,045,249	1,046,739	1,127,955
TOTAL GOVERNMENTAL REVENUES		* 947,597	606,342	1,045,249	1,046,739	1,127,955
						1,127,955 *



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: SHERIFF LIVE OAK CONTRACT (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 2-208  
 05-12-15 9:44 AM  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL REVENUES	** 947,597	606,342	1,045,249	1,046,739	1,127,955	1,127,955 *
UNREIMBURSED COSTS	** 270,313	405,362	192,469	192,842	239,289	237,978 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PALI Patrol Lieutenant	5934- 7263	1.00	1.00	1.00	1.00	1.00
SHSD Sheriffs Sergeant Det	4634- 5705	1.00	1.00	1.00	1.00	1.00
DESH Deputy Sheriff	3953- 4883	7.00	7.00	7.00	7.00	7.00
TOTAL BUDGET UNIT POSITIONS	**	9.00	9.00	9.00	9.00	9.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	2,603,700	2,109,863	2,827,618	2,820,900	2,857,872	2,940,334
51013 Special Pay	85,381	67,069	68,604	68,604	71,871	71,871
51014 Other Pay	57,278	94,377	42,392	42,392	115,468	132,500
51015 Mitigation Pay	2,500					
51020 Extra Help	49,663	49,849	23,393	23,393	45,262	45,262
51022 Reserves	22,119	27,608	20,000	20,000	30,000	30,000
51030 Overtime	513,820	596,715	269,540	269,540	780,000	150,000
51100 Payroll Tax-Social Security	247,287	200,475	260,522	260,522	231,357	236,469
51101 Payroll Taxes-Medicare		17,182			54,109	55,305
51110 Co Contribution Retirement	773,939	661,659	857,727	857,727	889,831	915,263
51111 Retirement Allowance	747					
51120 Co Contribution-Group Insuranc	657,745	524,341	678,087	678,087	646,322	677,726
51121 Contribution Deferred Comp	103	523			9,170	9,170
51130 Co Contrib Unemploymnt Insrnc	12,735					
51150 Interfund Workers Compensation	275,454	314,244	314,244	314,244	345,478	347,569
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 5,302,471	4,663,905	5,362,127	5,355,409	6,076,740	5,611,469 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	49,925	53,139	52,700	52,700	52,700	54,700
52051 Security Equipment	22,952	6,576	13,500	76,340	16,620	17,120
52060 Communications	3,972	3,422	5,600	5,600	4,000	4,000
52080 Food	392,016	332,715	390,800	390,800	405,000	405,000
52090 Household Expense	167,505	119,495	157,000	157,000	165,000	165,000
52120 Maintenance Equipment	29,985	21,908	22,000	22,000	30,000	30,000
52130 Maintenance Structure/Imprvmnt	6,882					
52136 Computer Hardware	423	2,633				
52150 Memberships	79	79				
52155 Alcohol/Drug Analysis	37,800	42,125	28,000	28,000	53,000	51,000
52170 Office Expenses	13,138	8,581	10,000	10,000	10,000	10,000
52172 Postage	383	230	170	170	340	340
52173 Subscription-Publication	9,354	7,038	8,300	8,300	9,384	9,384
52180 Professional/Specialized Srvs	18,096	17,987	4,000	4,000	18,000	18,000
52200 Rents & Leases Equipment		42,376	42,376	42,376		39,073
52225 Office Equipment	1,704	750	750	750	2,905	2,905
52230 Special Departmental Expense	896					
52232 Employment Training	30,720	19,776	38,000	38,000	31,000	31,000
52250 Transportation & Travel	15,278	19,161	4,000	4,000	23,000	23,000
52260 Utilities	280,120	182,145	127,500	127,500	255,000	246,546
TOTAL SERVICES AND SUPPLIES	* 1,081,228	880,136	904,696	967,536	1,075,949	1,107,068 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	28,027	64,359	37,500	64,359	86,444	84,851
53602 Interfund Gen Insurance & Bond	3,608	4,489	4,595	4,595	9,079	7,973
53609 Interfund Copy Services		422			1,829	1,829
53610 Interfund Postage	95		77	77	33	33
53611 Interfund Printing	6,430	3,752	2,000	2,000	5,000	5,000
53612 Interfund Copier Rental	2,946	1,637	3,023	3,023	1,084	1,084
53613 Interfund Fleet Admin	3,633	721	1,740	1,740	2,746	2,746
53615 Interfund Fuel & Oil	12,605	4,537	13,964	13,964	13,964	13,964

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
53616 Interfund Vehicle Maintenance	9,984	3,167	11,385	11,385	10,830	10,830
53620 Interfd Information Technology	89,698	49,181	99,324	99,324	131,689	130,530
53636 Interfund IT Equipment Replmnt	3,466	1,972				
53638 Interfund Jail Medical	2,750,217	1,361,470	2,261,917	2,261,917	2,485,046	2,303,366
53650 Interfund A-87 Building Maint.	304,637	384,251	379,671	379,671	265,931	265,931
53683 Interfund Drug Testing	1,089	452	900	900	1,000	1,000
53689 Interfund Physical/Drug	7,958	4,509			8,580	8,580
53690 Interfund Cert Unif Prog Agncy		94			94	94
TOTAL OTHER CHARGES	* 3,224,393	1,885,013	2,816,096	2,842,955	3,023,349	2,837,811 *
CAPITAL ASSETS						
54300 Capital Asset		26,505	100,669	121,230		
54300 Convection Steamer	1				20,919	20,919
54300 Food Delivery Cart	2				6,669	6,669
TOTAL CAPITAL ASSETS	*	26,505	100,669	121,230	27,588	27,588 *
TOTAL GROSS BUDGET	** 9,608,092	7,455,559	9,183,588	9,287,130	10,203,626	9,583,936 *
TOTAL NET BUDGET	** 9,608,092	7,455,559	9,183,588	9,287,130	10,203,626	9,583,936 *
USER PAY REVENUES						
42171 Work Furlough Fees	1,845	3,330	1,200	1,200	3,800	3,800
44214 Rent Firing Range Sheriff	1,750	4,250				
46205 Law Enforcement Services	1,005					
46269 Work Release Program Fee	46,364	27,444	32,000	32,000	32,000	32,000
46289 Medical/Dental Recovery	556	530	327	327	500	500
46537 Interfund Trans In-Realignment	71,778	64,222	45,000	45,000	64,000	64,000
46578 Interfund Trans In-Special Rev	15,488		10,350	30,911	15,488	43,076
46582 Interfund Misc. Transfer	823,826	363,661	967,555	967,555	932,267	941,686
46598 Inter Tran-In COPS				62,840		
46619 Interfund In-Interest	475					
47540 Refund	3,301	58				
TOTAL USER PAY REVENUES	* 966,388	463,495	1,056,432	1,139,833	1,048,055	1,085,062 *
GOVERNMENTAL REVENUES						
45240 St Reimbursement STC Training	33,275	27,620	31,570	31,570	31,570	31,570
45306 Fed Grant	406					
45364 Fed SSA Report-Incentive Pmts	5,400	16,000	13,440	13,440	21,000	21,000
45394 Fed Other Aid	41,121	26,243	40,757	40,757	26,508	26,508
TOTAL GOVERNMENTAL REVENUES	* 80,202	69,863	85,767	85,767	79,078	79,078 *
GENERAL REVENUES						
43210 Other Court Fines	7,315	6,260	7,315	7,315	9,328	9,328
TOTAL GENERAL REVENUES	* 7,315	6,260	7,315	7,315	9,328	9,328 *
TOTAL REVENUES	** 1,053,905	539,618	1,149,514	1,232,915	1,136,461	1,173,468 *
UNREIMBURSED COSTS	** 8,554,187	6,915,941	8,034,074	8,054,215	9,067,165	8,410,468 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: COUNTY JAIL      DEPT 2-301  
COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)      05-18-15 4:06 PM  
(1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9      FOR FISCAL YEAR 2015-16      ACTIVITY: DETENTION AND CORRECTION      FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
DIVC Division Commander	6536- 8007 1.00	1.00	1.00	1.00	1.00	1.00
CLIE Correctional Lieutenant	5590- 6872 1.00	1.00	1.00	1.00	1.00	1.00
COSE Correctional Sergeant	3953- 4883 4.00	4.00	4.00	4.00	4.00	4.00
CORO Correctional Officer	3375- 4197 45.00	44.00	44.00	44.00	44.00	44.00
CORO Correctional Officer	3375- 4197 1.00	1.00	1.00	1.00	1.00	1.00
OR						
COTE Correctional Technician	2568- 3190					
COFS Correctional Food Service Sup	2789- 3473 1.00	1.00	1.00	1.00	1.00	1.00
FOSW Food Service Worker	2482- 3082 3.00	3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 56.00	55.00	55.00	55.00	55.00	55.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	54,798	82,007	103,705	103,705	108,031	108,031
51013 Special Pay	5	965			1,098	1,098
51014 Other Pay		1,180				
51030 Overtime	107	1,790			3,312	3,312
51100 Payroll Tax-Social Security	3,856	5,890	7,518	7,518	6,638	6,638
51101 Payroll Taxes-Medicare		513			1,553	1,553
51110 Co Contribution Retirement	15,857	25,584	31,232	31,232	33,655	33,655
51120 Co Contribution-Group Insuranc	15,564	20,772	29,663	29,663	24,826	24,826
51121 Contribution Deferred Comp		775			655	655
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 90,187	139,476	172,118	172,118	179,768	179,768 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	1,000	2,000	2,000	2,000	2,000	2,000
52090 Household Expense	4,095	4,216	9,000	9,000	9,000	9,000
52160 Miscellaneous Expense	454	5,625			3,744	3,744
52166 General Supplies	159,613	116,212	132,110	132,110	132,110	132,110
52170 Office Expenses	95	529	1,000	1,000	1,000	1,000
52172 Postage	97		100	100		
52173 Subscription-Publication	3,410	3,116	2,500	2,500	2,500	2,500
52180 Professional/Specialized Srvs	9,500	6,380	13,000	13,000	13,000	13,000
52225 Office Equipment			1,000	1,000	1,000	1,000
52260 Utilities	1,713	1,462	4,100	4,100	4,100	4,100
TOTAL SERVICES AND SUPPLIES	* 179,977	139,540	164,810	164,810	168,454	168,454 *
<b>OTHER CHARGES</b>						
53569 Interfund Trans Out-Spec Rev				20,561		
53683 Interfund Drug Testing			50	50		
TOTAL OTHER CHARGES	*		50	20,611		*
TOTAL GROSS BUDGET	** 270,164	279,016	336,978	357,539	348,222	348,222 *
TOTAL NET BUDGET	** 270,164	279,016	336,978	357,539	348,222	348,222 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 270,164	279,016	336,978	357,539	348,222	348,222 *
<b>USER PAY REVENUES</b>						
47501 Commissary Sales	246,832	174,688	210,000	210,000	230,000	210,000
47507 Phone Call Revenue	51,879	40,461	80,000	80,000	60,000	60,000
TOTAL USER PAY REVENUES	* 298,711	215,149	290,000	290,000	290,000	270,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
<b>GENERAL REVENUES</b>						
44100 Interest Apportioned	3,220	2,386	6,000	6,000	2,000	2,000
TOTAL GENERAL REVENUES	* 3,220	2,386	6,000	6,000	2,000	2,000 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2015-16  
 UNIT TITLE: SHERIFF INMATE WELFARE (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 0-184  
 05-12-15 9:39 AM  
 FUND 0184

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
TOTAL CANCELLATION OF OBLIGATED F/B	*			40,978	61,539	54,057	76,222 *
TOTAL AVAILABLE FUND BALANCE 7/1	*						*
TOTAL AVAILABLE FINANCING	**	301,931	217,535	336,978	357,539	346,057	348,222 *
UNREIMBURSED COSTS	**	31,767-	61,481			2,165	*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
CORO Correctional Officer		3375- 4197 1.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	**	1.00	2.00	2.00	2.00	2.00	2.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
OTHER CHARGES						
53222 Court Fine & Forfeiture MOE	711,226	644,174	720,000	720,000	720,000	720,000
53224 Court Facilities Payment	110,852	110,852	111,000	111,000	111,000	111,000
53225 Court Shared Cost Payment(JOA)	92,708	81,282	120,000	120,000	120,000	120,000
TOTAL OTHER CHARGES	* 914,786	836,308	951,000	951,000	951,000	951,000 *
TOTAL GROSS BUDGET	** 914,786	836,308	951,000	951,000	951,000	951,000 *
TOTAL NET BUDGET	** 914,786	836,308	951,000	951,000	951,000	951,000 *
USER PAY REVENUES						
46100 Admin Screening Fee/PC 1463.07	3,336	3,226	4,000	4,000	3,500	3,500
46101 Cite Process Fee/PC 1463.07	1,749	1,301	3,000	3,000	2,500	2,500
46102 TVS Admin Fee/VC 42007	88,490	77,471	90,000	90,000	90,000	90,000
46106 County TVS 17%/VC 42007	3,811	3,197	5,000	5,000	3,500	3,500
46113 SB21 Recorder	46,732	40,943	60,000	60,000	55,000	55,000
46158 Collection Fee Administration	4,657	6,189	4,000	4,000	3,000	3,000
46306 Copying Services	11,711					
TOTAL USER PAY REVENUES	* 160,486	132,327	166,000	166,000	157,500	157,500 *
GOVERNMENTAL REVENUES						
43206 Co Share Traffic/PC 1463.001	146,628	135,254	150,000	150,000	150,000	150,000
43209 Co Share Criminal/PC 1463.001	25,245	22,284	27,000	27,000	25,000	25,000
43216 Co Parking Fund/GC 76000(C)	475	541	500	500	600	600
43218 County Penalty Assmt/PC 1464	115,963	95,010	116,000	116,000	110,000	110,000
43219 77% TVS Fine/VC 42007	364,034	326,990	300,000	300,000	325,000	325,000
43225 Victim Restitution		2,517				
TOTAL GOVERNMENTAL REVENUES	* 652,345	582,596	593,500	593,500	610,600	610,600 *
TOTAL REVENUES	** 812,831	714,923	759,500	759,500	768,100	768,100 *
UNREIMBURSED COSTS	** 101,955	121,385	191,500	191,500	182,900	182,900 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2013-14	ACTUAL EXPEND. 4-30-15	ADOPTED BUDGET 2014-15	ADJUSTED BUDGET 4-30-15	DEPARTMENT REQUEST 2015-16	CAO RECOMMEND 2015-16
SERVICES AND SUPPLIES						
52110 Criminal Jury Witness Fees	48	504	500	500	600	600
52112 Civil Jury Fees			20	20	20	20
52144 Mileage	138	154	500	500	500	500
52146 Investigation	80,065	46,854	95,000	95,000	75,000	75,000
52147 Psychiatric Exam	24,280	4,225	15,000	15,000	12,000	12,000
52178 Prof & Spec Legal			5,000	5,000	5,000	3,000
52180 Professional/Specialized Srvs	55,626	52,123	20,000	20,000	40,000	50,000
52188 Prof & Spec Court Reporter	3,102					
52199 Prof & Spec Conflict Attorneys	346,967	272,222	375,000	375,000	375,000	375,000
TOTAL SERVICES AND SUPPLIES	* 510,226	376,082	511,020	511,020	508,120	516,120 *
OTHER CHARGES						
53001 Superior Court Services	1,632	1,934	1,500	1,500	2,500	2,500
TOTAL OTHER CHARGES	* 1,632	1,934	1,500	1,500	2,500	2,500 *
TOTAL GROSS BUDGET	** 511,858	378,016	512,520	512,520	510,620	518,620 *
TOTAL NET BUDGET	** 511,858	378,016	512,520	512,520	510,620	518,620 *
USER PAY REVENUES						
46174 Additional Suttr Co Court Fees	1,934	980	1,500	1,500	1,500	1,500
46176 Fees & Costs Municipal Court	495	453	500	500	500	500
46180 Small Claims Filing Fee			50	50	50	50
46182 Muni Court \$10 Correction Fee	13,195	9,479	12,000	12,000	12,000	12,000
46183 Cnty Completed Traffic School	107,945	97,130	80,000	80,000	90,000	100,000
TOTAL USER PAY REVENUES	* 123,569	108,042	94,050	94,050	104,050	114,050 *
GOVERNMENTAL REVENUES						
43207 Court Admin PC 1463.22A	2,183-		2,000	2,000	1,000	500
TOTAL GOVERNMENTAL REVENUES	* 2,183-		2,000	2,000	1,000	500 *
TOTAL REVENUES	** 121,386	108,042	96,050	96,050	105,050	114,550 *
UNREIMBURSED COSTS	** 390,472	269,974	416,470	416,470	405,570	404,070 *