



# Recommended Budget Fiscal Year 2014-2015

Pelicans fish from a sand bar in the low flows of the Feather River, at the mouth of the Yuba River in Mid-May 2014.

**SUBMITTED BY**

**JAMES M. ARKENS**

County Administrative Officer

**SHAWNE M. CORLEY**

Assistant County Administrative Officer

**STEVEN M. SMITH**

Deputy County Administrative Officer

**TAMI LUKENS**

Principal Analyst

**PUBLISHED BY**

**RON SULLENGER**

Supervisor, District 1

**STANLEY CLEVELAND, JR.**

Chairman, District 2

**LARRY MUNGER**

Supervisor, District 3

**JIM WHITEAKER**

Supervisor, District 4

**JAMES GALLAGHER**

Vice Chairman, District 5

# **COUNTY OFFICERS**

## **BOARD OF SUPERVISORS**

Supervisor, District 1	Ron Sullenger
Supervisor, District 2	Stanley Cleveland, Jr., Chair
Supervisor, District 3	Larry Munger
Supervisor, District 4	Jim Whiteaker
Supervisor, District 5	James Gallagher

## **ELECTED OFFICIALS**

Assessor	Todd Retzloff
Auditor-Controller	Robert E. Stark
Clerk-Recorder	Donna M. Johnston
District Attorney	*
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	Ronald S. Erickson
Development Services Director	Danelle Stylos
Farm Advisor Director	Chris Greer
General Services Director	Megan M. Greve
Human Resources Director	Karen A. Ropp
Human Services Director	Tom Sherry
Librarian	James Ochsner
Museum Director/Curator	Julie Stark
Chief Probation Officer	Leticia Paras-Topete
Public Defender	Mark Van den Heuvel
Veterans Services Officer	Marvin King

\*Please note the election for District Attorney occurs on June 3, 2014. For updated information, please visit the Sutter County website at [http://www.co.sutter.ca.us/doc/government/depts/da/da\\_home](http://www.co.sutter.ca.us/doc/government/depts/da/da_home).



# TABLE OF CONTENTS

Budget Message.....	1
About Sutter County .....	12
Agriculture, Cultural & Educational .....	Section A
Agricultural Commissioner .....	A-1
Farm Advisor .....	A-8
Library .....	A-14
Museum .....	A-18
Subsidy Requests .....	A-22
Veterans’ Services Officer.....	A-23
Development Services .....	Section B
Administration .....	B-1
County Airport .....	B-6
Engineering Services .....	B-9
Environmental Health/CUPA .....	B-12
Fire Services/County Service Areas.....	B-16
Main Jail Expansion.....	B-30
Planning & Building.....	B-32
Road – Transportation Department .....	B-36
Special Districts .....	B-43
Water Resources – Water Agency/Zones .....	B-49
Water Works District #1 .....	B-74
General Government .....	Section C
Assessor .....	C-1
Auditor-Controller.....	C-6
Board of Supervisors.....	C-12
Clerk-Recorder .....	C-15
County Administrative Officer .....	C-24
County Counsel .....	C-69
Treasurer-Tax Collector .....	C-74

General Services.....	Section D
Administration – Purchasing.....	D-1
Building Maintenance.....	D-8
Fish and Game.....	D-13
Fleet Services.....	D-15
Information Technology.....	D-18
Plant Acquisition.....	D-21
Rio Ramaza Wastewater Fund.....	D-25
Veterans’ Memorial Building – Ettl Hall.....	D-27
Human Services.....	Section E
Administration.....	E-1
Health.....	E-4
Mental Health.....	E-26
Welfare/Social Services.....	E-43
Law & Justice.....	Section F
Child Support.....	F-1
District Attorney.....	F-6
Grand Jury.....	F-12
Probation.....	F-14
Public Defender.....	F-26
Public Safety Realignment (0-140).....	F-30
Sheriff.....	F-42
Supplemental Law Enforcement Fund.....	F-63
Trial Courts.....	F-65
Special Revenue Funds.....	Section G
Non Appropriation Budget Units.....	Section H
Index.....	Section I
Alphabetical Index.....	I-1
Numerical Index.....	I-3
Schedule 9s by Section.....	Schedules



# Budget Message

James M. Arkens  
County Administrative Officer







# County of Sutter

## *Office of the County Administrator*

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

May 28, 2014

TO: The Honorable Sutter County Board of Supervisors

RE: **Recommended Budget for Fiscal Year 2014-15**

The attached Sutter County Recommended Budget for FY 2014-15 is balanced and the County still maintains reasonable reserves because of past planning and conservative budgeting. My job as the Chief Administrative Officer 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 in 2014-15. That expectation has been realized this year, with another tight budget, and further recommendations for the elimination of positions, some of which result in layoffs.

Totaling \$238 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 just a few years ago. Going into this budget cycle the budget gap was again greater than I or my staff anticipated. 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.

Your Board approved the reorganization of the Community Services, Public Works, General Services and Information Technology functions of the County in the prior year, resulting in the establishment of two primary departments – Development Services and General Services. That reorganization has resulted in on-going savings to the County. However, that single reorganization is not enough to allow the County to maintain a balanced budget and continue to provide core services. Unfortunately, the County has previously consolidated most common functions across the County, and remaining opportunities to consolidate department are limited due to statutory requirements.

Therefore, the FY 2014-15 Recommended Budget includes a recommendation to initiate the reorganization of the Human Resources function of the County, including portions of the Risk

Management function. The primary recommendation is the elimination of the Human Resources Director, and the transfer of top-level management duties to the County Administrative Office. The recommendation also includes the elimination of the Safety Coordinator position, a partial merger of some safety duties with emergency management duties, and the transfer of the Emergency Services Manager position to report to the County Administrative Office. As your Board is aware, both the Human Resources Director and Safety Coordinator positions are filled positions, and the recommendation to eliminate both positions is not taken lightly.

With the opportunities for consolidation of internal departments virtually exhausted, any opportunities for shared services and regional consolidations of functions should be closely scrutinized - - and sought out to the extent possible. Sutter County currently has four bi-county departments, which we share with Yuba County. One of those departments is the Juvenile Hall. Starting in FY 2014-15, that function will fall under the Tri-County Joint Powers Agreement, with the addition of Colusa County. This effort at regionalization of services and functions may very well become the way of the future, if small Counties such as Sutter are expected to continue to provide quality services within the funding limitations we will most likely continue to face.

It is my sincere hope that, as we watch the housing market slowly rebound in the area, we will also see our revenues stabilize and begin to recover. While I was not optimistic that this would occur in FY 2014-15, we do hold more hope for the coming two years. However, based on changes in State funding and actions that have been taken and most likely will be taken in the future by the new CalPERS Board, there is the real threat that any revenue increases the County may see in the coming two years will be more than consumed by on-going cost increases, primarily in the area of retirement costs.

Fortunately, the Sutter County Board of Supervisors, and Department Heads, has 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.

For FY 2014-15, for those departments that are experiencing further budget reductions, including the defunding or elimination of positions, if the reduction is due to the loss of State or federal funding, or even grant funding, then certain expenses would be considered for adding back should that funding return later in the year.

### **Summary of the Recommended Budget**

The Recommended Budget for FY 2014-15 totals \$238.1 million. The General Fund comprises \$54.0 million of this amount. The Adopted Budget for FY 2013-14 consisted of a total countywide budget of \$245.4 million and a General Fund budget of \$55.6 million. The recommended figures therefore represent a decrease of \$7.3 million, or 3.0% for the total budget.

The General Fund has been decreased \$1.6 million, or 2.9%, when compared to the FY 2013-14 Adopted Budget.

Revenues essentially remain stagnant, with an increase in A-87 reimbursements to the General Fund offsetting some of the negative impacts of decreasing departmental revenues, such as is occurring in the Library and Probation Departments, and general revenues, with decreases in interest earnings and revenue from franchise fees. The County Administrative Office is estimating only minor increases in sales tax and property tax revenues for FY 2014-15. These minimal increases are not sufficient to make up for revenue decreases in other areas, or to cover the overall increase in the basic costs associated with providing the level of programs and services that this County currently is committed to.

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

Source: Schedule 1	2013-14 ADOPTED	2014-15 RECOMMENDED	CHANGE	
			DOLLARS	PERCENT
General	\$55,607,751	\$54,004,381	(\$1,603,370)	-2.9%
Road	\$6,722,191	\$9,272,919	\$2,550,728	37.9%
Special Aviation	\$675,813	\$17,379	(\$658,434)	-97.4%
Fish & Game	\$21,430	\$21,608	\$178	0.8%
Bi-County Mental Health	\$24,359,049	\$26,672,230	\$2,313,181	9.5%
Mental Health Services Act	\$9,635,971	\$9,423,732	(\$212,239)	-2.2%
Health Services	\$12,608,360	\$9,675,155	(\$2,933,205)	-23.3%
Welfare/Social Services	\$40,207,041	\$42,274,649	\$2,067,608	5.1%
Trial Courts	\$9,105,289	\$8,710,739	(\$394,550)	-4.3%
Public Safety	\$24,600,035	\$25,358,903	\$758,868	3.1%

## Staffing Changes

The Recommended Budget includes reductions to the County workforce. Overall, the total number of employee positions has decreased by 14.0 Full Time Equivalent (FTE) positions from the FY 2013-14 Adopted Budget. It includes only 5.5 new positions, primarily for Human Services related functions within the County, where State and Federal funds have been directed to counties for specific purposes as well as the Development Services Department where specific funding has also been used to offset some of the costs.

The charts on the following pages summarize the recommended staffing changes and the net impact on the General Fund.

DEPARTMENT	POSITION TITLE (FILLED OR VACANT)	ELIMINATED OR DEFUNDED	POSITION REDUCTIONS	
			GENERAL FUND IMPACT	FTE
Child Support Services 0-112	Child Support Specialist I/II (V)	Defunded	\$0	(1.0)
County Counsel 1-301	Legal Secretary II (F)	Eliminated	(\$47,415)	(0.5)
Human Resources 1-401	Human Resources Director (F)	Eliminated	(\$176,026)	(1.0)
Sheriff 2-201	Deputy Sheriff (V)	Defunded	(\$82,364)	(1.0)
	Deputy Sheriff (V)	Defunded	(\$82,364)	(1.0)
Probation 2-304	Accounting Technician II (F)	Eliminated	(\$84,573)	(1.0)
	Deputy Probation Officer (V)	Defunded	(\$79,043)	(1.0)
	Supervising Probation Officer (V)	Defunded	(\$124,519)	(1.0)
Development Services Admin 2-721	Office Assistant II (V)	Defunded	(\$54,749)	(1.0)
Health Services 4-103	Nutrition Assistant (V)	Elimination	\$0	(1.0)
	Account Clerk I/II (V)	Defunded	(\$56,913)	(1.0)
	Health Program Specialist	Defunded	\$0	(0.5)
Workers Compensation 4-591	Safety Coordinator (F)	Eliminated	(\$25,809)	(0.6)
Library 6-201	Library Technician (F)	Reduced	(\$21,526)	(0.4)
	Defunded Library Technician (V)	Eliminated	\$0	(1.0)
	Defunded Supervising Library Technician (V)	Eliminated	\$0	(1.0)
<b>TOTAL</b>			<b>(\$835,301)</b>	<b>(14.0)</b>

DEPARTMENT	CHANGED POSITIONS	ADDED OR DELETED	POSITION CHANGES	
			GENERAL FUND IMPACT	FTE
Mental Health / MHSA 4-102 / 4-104	Physician – Cont. (V)	Deleted	(\$0)	(0.5)
	Psychiatrist – Cont.	Added	\$0	0.5
Planning and Building 2-724	Deputy Director of Planning and Building (V)	Defunded	(\$140,080)	(1.0)
	Limited Term Building Inspector	Added	\$91,915	1.0
<b>TOTAL</b>			<b>(\$48,165)</b>	<b>0.0</b>

DEPARTMENT	NEW POSITIONS	VACANT OR FILLED	NEW POSITIONS	
			GENERAL FUND IMPACT	FTE
Mental Health 4-102	Account Clerk III	N/A	\$0	1.0
	Mental Health Therapist I/II/III		\$0	1.0
Mental Health Services Act 4-104	Resource Specialist	N/A	\$0	1.0
Emergency Services 2-401	Emergency Services Manager (Increase)	Filled	\$0	0.5
Welfare Administration 5-101	Staff Services Analyst I	N/A	\$0	1.0
Engineering Services 1-920	Associate Civil Engineer (Effective Jan 1, 2015)	N/A	\$24,652	1.0
<b>TOTAL</b>			<b>\$24,652</b>	<b>5.5</b>

## Major Budget Impacts

This section includes discussions of a number of issues which have had a significant impact on the Recommended County budget for FY 2014-15.

<p><b>Reorganization of Human Resources Functions</b></p>	<p>The FY 2014-15 Recommended Budget includes a recommendation to initiate the reorganization of the Human Resources function of the County, including portions of the Risk Management function. The primary recommendation is the elimination of the Human Resources Director, and the transfer of top-level management duties to the County Administrative Office. The recommendation also includes the elimination of the Safety Coordinator position, a partial merger of some safety duties with emergency management duties, and the transfer of the Emergency Services Manager position to report to the County Administrative Office. As your Board is aware, both the Human Resources Director and Safety Coordinator positions are filled positions, and the recommendation to eliminate both positions is not taken lightly.</p> <p>This recommendation assumes that the oversight of the Human Resources functions will be managed within existing County Administrative Office staff for up to one year. It is anticipated that, following further analysis of the reorganization and assessment of alternatives, the County Administrative Officer will submit a recommendation to the Board to consider adding additional, although lower-cost, staff to provide on-going oversight and assistance in the Human Resources and Risk Management functional areas.</p>
<p><b>Health Insurance</b></p>	<p>For FY 2014-15, the County will experience an average 9.7% increase in Health Insurance premium costs. The County's participation in the Tri-County Schools Insurance Group (TCSIG) has benefitted the County and its employees over the past ten years that the County has been a member. There were no increases in health insurance premiums for a seven year period. However, for a number of years, TCSIG was drawing down on reserves to keep health insurance costs stable, and more recently the plan has experienced significant rate increases. The County faced premium increases of 14% in FY 2010-11 and 13.3% in FY 2011-12, and no increase to the Basic and Standard Plans for FY 2012-13, followed by an across-the-board increase of 8% in FY 2013-14.</p> <p>During the economic down-turn, the County had been paying the employees' share of cost increases, such that the County's effective share of cost had risen to approximately 87%. With the conclusion of labor negotiations in early 2014, the County and employee groups</p>

<b>Health Insurance, Continued</b>	reached agreement to re-establish the 80-20 share of costs, such that all future cost increases will be shared jointly by the County and employees, 80% and 20%, respectively.
<b>CalPERS Retirement</b>	<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 of 2014, the CalPERS Board of Administration approved new demographic assumptions, 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 in the future.</p> <p>CalPERS has 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>
<b>Plant Acquisition Projects &amp; Jail Expansion Project</b>	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 \$43,000 for on-going ADA Improvements at various County facilities, \$176,000 for a required back-up generator at the County Jail, and \$150,000 for an initial programming phase of a County-wide facility master plan update. The facility master plan update is

<p><b>Plant Acquisition Projects &amp; Jail Expansion Project, Continued</b></p>	<p>considered an urgent need, in light of the pending completion of the new State Courthouse and associated move of Court employees from the 463 and 446 Second Street offices. The recommended projects also include \$115,000 for the removal of the earthen berm and wall affronting Civic Center Boulevard, at the main County offices. This project will improve safety while adding a limited number of parking spaces.</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.</p>
<p><b>Workers’ Compensation &amp; Liability Insurance Programs</b></p>	<p>Based on the most recent insurance premium estimates received from CSAC-Excess Insurance Authority, the Recommended Budget reflects an increase of \$248,541 in Workers’ Compensation premium costs and an increase of \$85,236 in Liability Insurance premium costs, when compared to actual premium costs for FY 2013-14.</p> <p>In an effort to more effectively manage these costs, and to provide the County with additional local control over its costs and funds, the County Administrative Office has been in discussions with the Trindel Insurance Fund, and anticipates bringing a recommendation to the Board to consider moving our insurance programs to the Trindel Fund. Trindel offers a banking arrangement, and an opportunity for the County to “save” unspent insurance funds, rather than have those savings accrue solely to the CSAC-EIA pool. Due to competing time schedules, this recommendation was not able to be included in the Recommended Budget. It is anticipated that the recommendation will be presented at the same time as the Budget is presented to the Board of Supervisors.</p>
<p><b>Chevron Project Implementation</b></p>	<p>In 2014, the County entered into a contract with Chevron Energy Services for a countywide energy efficiency and infrastructure upgrade project. The project is projected to save Sutter County \$18 million over the next 25 years in energy and related utility costs.</p> <p>The financing agreement provides for annual payments to PNC Equipment Finance commencing in February of 2015, with an initial</p>



<p><b>Chevron Project Implementation, Continued</b></p>	<p>payment amount of \$690,124. Payment amounts will graduate annually with a final payment of \$1,235,778 in February of 2029. This Recommended Budget reflects the allocation of the first payment for the financing agreement, with direct costs of the project allocated between facilities and their respective departments/budget units based on the costs of improvements. The share of the payment is reflected in the Rents and Leases Equipment accounts of all budget units affected by the project. Chevron project costs for the Solar Array at the Sutter County Airport 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. Anticipated first-year savings have been reflected in the Utilities accounts for the respective budget units, although savings experienced in the first year will most likely be lower than future years due to a mid-year project completion date. Chevron ES has provided the County with detailed information to support the allocation of costs. It is anticipated, as demonstrated by the cash flow analysis presented with the project approval, that the annual cost will be offset by savings experienced over the life of the 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. The project was split into two phases: Phase I includes the majority of the Personnel and Payroll modules, as well as an intermediate upgrade of the financial management system. Phase II will include the Purchasing and Budget modules, the remainder of the Personnel and Payroll modules, and conversion to the most current version of the Financial Management system.</p> <p>The intermediate upgrade of the Financial module has been successfully implemented while the Personnel and Payroll modules will be implemented for the first payroll of 2015. The remaining modules, Purchasing, Accounts Payable, Accounts Receivable, Employee Online, Budget, and Fixed Assets, will be implemented during 2015. It is also anticipated that the upgrade to One Solution will be completed by January of 2016. A total of \$81,060 is included in the Recommended Budget.</p> <p>The FY 2014-15 costs include:</p> <ul style="list-style-type: none"> <li>• \$5,760 in the Information Technology ISF budget for project management oversight from SunGard;</li> <li>• \$38,400 in the Auditor-Controller's budget for consulting</li> </ul>

<p><b>SunGard Personnel-Payroll-Financial Management-Budget-Purchasing System, Continued</b></p>	<ul style="list-style-type: none"> <li>• services;</li> <li>• \$6,900 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>Additional allocation requests related to the management of the implementation of the final modules and the update to the most current version of the Financial system will be brought to the Board for approval as the project progresses.</p>
<p><b>Replacement Vehicles</b></p>	<p>This year, it is recommended that three passenger vehicles be replaced -- a small SUV and a pickup truck for the Assessor’s Office, and one sedan for Welfare and Social Services. The Building Maintenance Division of General Services will be replacing two utility-bed pickups and a regular full-size pickup. The Road Division of Development Services will be replacing one heavy duty truck, one utility-bed truck and one water truck. County Service Area C and County Service Area D will both be replacing a Type I fire engine. Mental Health Services will be purchasing three new mini-vans. These are not replacement vehicles, and will increase the overall size of the Mental Health Services fleet in conjunction with increases in caseload and related staffing.</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 three patrol vehicles in the Sheriff’s Department. The replacement of two inmate transport vans is also recommended. 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 \$3.2 million for the total County, and \$2.1 million for General Fund departments and the Sheriff’s Office only. Using the County’s current fleet statistics and replacement policies, the average annual replacement expenses would be \$647,120 for the total County, and \$426,660 for the General Fund and Sheriff departments.</p>

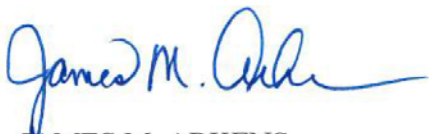
## The State Budget

The Governor released his revised 2014-15 budget proposal, also known as the May Revise, on May 13, 2014. The State's General Fund receipts continue to exceed expectations. This is a marked difference from the past several years' budgets, where, as your Board is aware, the State has reported 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 lauded revenue improvements, it is likely that little of that revenue will ultimately accrue to Sutter County.

The Governor's May Revise planned to "shore up" teachers pensions, pay down debts and liabilities, maintain a balanced State budget, and save for a rainy day. It also announced additional revenues - - \$2.4 billion more than what was included in the Governor's January budget proposal. With the new found wealth, it is not surprising that individual interests at the State have already begun to dismantle these proposals and replace them with others, which on balance aim to redirect State resources to a long line of special interests, many of whom feel that they have sacrificed and suffered for too long.

Nonetheless, 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

This great egret (*Ardea alba*) also known as a common egret, large egret or great white heron, looks for fish in the Feather River at Shanghai Bend. Sutter County has one of the highest concentrations of waterfowl per acre in the world. About 60 percent of the waterfowl population in the Pacific Flyway and 20 percent of the waterfowl population in the United States winter in the Central Valley.



# About Sutter County

---

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.

## 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 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 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

# About Sutter County

---

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 2010 decennial US Census, Sutter County has a population of approximately 94,554. More than two-thirds, 64,925, live in the City of Yuba City, the County seat. Another 8,392 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 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 2002, Sutter County had 1,391 farms on 371,964 acres. The value of the 2012 farm production was \$527 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 \$2.1 billion to the local economy in 2011.



# About Sutter County

---

## Natural Gas Production

Falling prices for natural gas continue to impact the value of wells in the Sutter Buttes region. Sutter County had 416 operating natural gas wells in 2013, a decrease by four from 2012, and the assessed value of the gas wells fell in 2013 by \$32 million, to \$85 million, a drop of more than 25 percent in value below 2012.

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. More than one in four people employed in the Yuba City MSA work for the federal, state, or local governments, including schools.

## Employment

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

<b>Total All Employment</b>	41,800
Government	10,400
Trade, Transportation & Utilities	7,700
Educational and Health Services	7,100
Retail Trade	5,300
Leisure and Hospitality	4,400
Farming	3,000
Professional and Business Services	2,900
Manufacturing	2,100
Natural Resources, Mining & Construction	1,400
Finance, Insurance and Real Estate	1,400
Information	<u>400</u>

Sutter County’s largest employers are Rideout Health, Sutter County government, and Sunsweet Growers, respectively.





# Agriculture, Cultural & Educational

## *Section A*

In the third year of drought, cutbacks in surface water allocations to area farmers resulted in the fallowing of thousands of acres of rice in the Sacramento Valley, including this rice field east of the Sutter Buttes off Humphreys Road. An estimated 100,000 acres of ricefields statewide were not planted -- about 20 percent of the total -- which will harm economies in rice country.



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

EXECUTIVE SUMMARY						
DEPT HEAD: MARK P QUISENBERRY	UNIT: AGRICULTURAL COMMISSIONER		FUND: GENERAL		0001 2-601	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,992,910	1,471,550	2,074,404	2,096,891	1.1	
SERVICES AND SUPPLIES	105,698	69,674	115,462	115,230	.2-	
OTHER CHARGES	206,497	49,320	148,201	200,863	35.5	
CAPITAL ASSETS	0	85,664	0	0	.0	
* GROSS BUDGET	2,305,105	1,676,208	2,338,067	2,412,984	3.2	
INTRAFUND TRANSFERS	494,947	5,577	227,894	144,309	36.7-	
* NET BUDGET	2,800,052	1,681,785	2,565,961	2,557,293	.3-	
OTHER REVENUES						
USER PAY REVENUES	333,034	283,265	289,375	291,800	.8	
GOVERNMENTAL REVENUES	1,211,826	75,383	1,148,898	1,188,350	3.4	
TOTAL OTHER REVENUES	1,544,860	358,648	1,438,273	1,480,150	2.9	
* UNREIMBURSED COSTS	1,255,192	1,323,137	1,127,688	1,077,143	4.5-	
ALLOCATED POSITIONS	22.00	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.

The Department's 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

That mission is fulfilled 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
- Other non-regulatory and special services programs

## Major Budget Changes

### Salaries & Benefits

- \$12,487 General increase due to negotiated Salaries and Benefits
- \$9,999 Increase in Interfund Worker's Compensation charges as provided by the Human Resource's Department

### Other Charges

- \$60,053 Increase in Interfund Transfer Out-Special Revenue charges to pay back funds to the General Government Impact Fees Fund for the Ag Commissioner's building expansion project completed in FY 2013-14

### Intrafund Transfer

- (\$218,350) Reduction in Plant Acquisition costs associated with the completion of Phase II of the Ag Commissioner's building expansion project in FY 2013-14
- \$135,057 Increase in A-87 costs that are now being budgeted to this program

### Revenues

- \$36,053 Increase in Gas Tax revenue related to the completion of the building expansion project in order to pay back funds borrowed from the General Government Impact Fees Fund

## Program Discussion

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

Critical pest exclusion and pest detection programs, such as Medfly and Light Brown Apple Moth, protect the public and environment from exotic, non-native species. 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)
- 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 \$2,557,293. The General Fund provides 42.1% of the financing for this budget unit and is decreased by \$50,545 (4.5%) compared to FY 2013-14.

## **Use of Fund Balance**

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

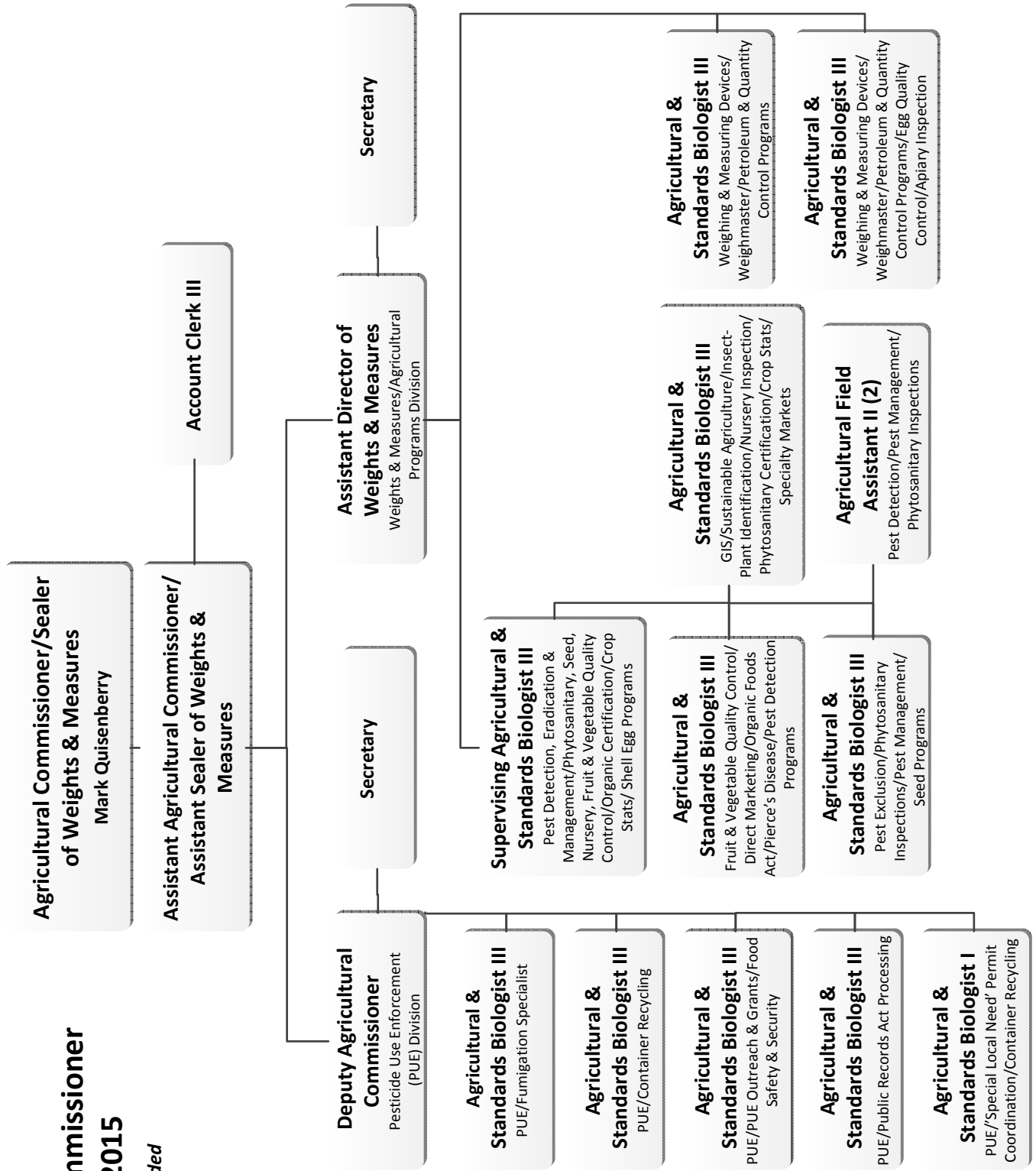
This Page Left Intentionally Blank



# Agricultural Commissioner

FY 2014-2015

*Recommended*



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

Mark Quisenberry, Ag Commissioner

EXECUTIVE SUMMARY					
DEPT HEAD: MARK QUISENBERRY	UNIT: WEIGHT TRUCK REPLACEMENT/MNTN		FUND: WEIGHT TRUCK REPLACEMENT/MNTN 0290 0-290		
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
OTHER CHARGES	3,408	0	5,000	5,000	.0
* GROSS BUDGET	3,408	0	5,000	5,000	.0
* NET BUDGET	3,408	0	5,000	5,000	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	10,050	9,500	5.5-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	3,408	0	15,050	14,500	3.7-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	13,000	13,000	13,000	13,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	2,027	542	2,050	1,500	26.8-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	15,027	13,542	15,050	14,500	3.7-
* UNREIMBURSED COSTS	11,619-	13,542-	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

There are no major budget changes for FY 2014-15.

## 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.

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

Mark Quisenberry, Ag Commissioner

## Recommended Budget

This budget is recommended at \$14,500. This is a 3.7% decrease as compared to FY 2013-14. This budget unit does not receive any funding directly from the General Fund, however, \$6,500, 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.

## 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 2014-15 are recommended at:

	<u>Maintenance</u>
Sutter County	\$ 2,500
Yuba County	\$ 1,500
Nevada County	<u>\$ 1,000</u>
<b>Total</b>	<b>\$ 5,000</b>

	<u>Replacement</u>
Sutter County	\$ 4,000
Yuba County	\$ 2,400
Nevada County	<u>\$ 1,600</u>
<b>Total</b>	<b>\$ 8,000</b>

Projected Restricted Fund Balance, as of July 1, 2014, will be \$68,070 (Sutter County - \$34,035, Yuba County - \$20,421, Nevada County - \$13,614). The balances for maintenance will be determined after actual maintenance costs are paid. The projected interest balance is \$37,450.

An Increase in Obligated Fund Balance of \$9,500 to the following accounts is recommended.

- 31170 – Restricted Fund Balance
- 31180 – Rest. Wt. Mnt. – Nevada
- 31181 – Rest. Wt. Mnt. – Sutter
- 31182 – Rest. Wt. Mnt. – Yuba
- 31183 – Rest. Wt. Rep. – Nevada
- 31184 – Rest. Wt. Rep. – Sutter
- 31185 – Rest. Wt. Rep. – Yuba

Final amounts are based on actual expenditures and will be determined during year-end closing.

Due to current California Air Resources Board requirements, the County is required to replace this vehicle by the year 2020. The Administrative Committee has established a subcommittee to formulate a plan for the replacement of this vehicle within the next 2-4 years. Adequate funding for the vehicle replacement is anticipated.

EXECUTIVE SUMMARY						
DEPT HEAD: CHRIS GREER	UNIT: BI-COUNTY FARM ADVISOR		FUND: GENERAL		0001 6-301	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	136,094	109,185	139,639	137,051	1.9-	
SERVICES AND SUPPLIES	21,874	13,825	27,155	27,305	.6	
OTHER CHARGES	14,358	4,008	18,292	18,500	1.1	
* GROSS BUDGET	172,326	127,018	185,086	182,856	1.2-	
INTRAFUND TRANSFERS	31,660	28,295	28,788	29,241	1.6	
* NET BUDGET	203,986	155,313	213,874	212,097	.8-	
OTHER REVENUES						
USER PAY REVENUES	158	0	0	0	.0	
GOVERNMENTAL REVENUES	62,062	36,926	78,777	78,476	.4-	
TOTAL OTHER REVENUES	62,220	36,926	78,777	78,476	.4-	
* UNREIMBURSED COSTS	141,766	118,387	135,097	133,621	1.1-	
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 2014-15.

## 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; and
- 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 2013-14 included:

- Water quality;
- Pest management;
- New variety evaluation;
- Exotic and introduced pests;
- Plant nutrition;
- Cultural practices;
- Farm/ranch economic viability;
- Fire safety; and
- Alternative cattle feeds.

Programs focus on local natural resources and economically important crops such as rice, dried plums, almonds, walnuts, and peaches; 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 2013-14, the 4-H YDP expanded its reach into after school programming. The 4-H Science in Afterschool program was launched in partnership with the Yuba City Unified School After School Education and Safety Program (ASES) and The Spot in Live Oak to bring inquiry based, science education to students in the after school programs. This program has served over 100, 1<sup>st</sup>-5<sup>th</sup> graders. In the coming year, the program is planning to expand into other local after school sites.

The traditional club program continues to thrive with 19 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, guide dogs, and gardening. Over 550 youth members and nearly 200 adult volunteers participate in the 4-H club program.

In FY 2013-14, the UC Master Gardener program recorded over 1,600 individual contacts through the County office and outreach activities. Over 50 volunteer Master Gardeners volunteered nearly 2,000 hours and participated in:

- The Total Home and Garden Show;
- The Yuba City Farmer's Markets;
- Marysville Community Garden and workshop series;
- Spring and fall plant clinics at local nurseries;
- A gardening project at Yuba County Probation Department Day Reporting Center for inmates on a release program;
- The start-up of a Live Oak Community garden;
- Butchie's Pool plant sales;
- Gardening programs in Sutter and Yuba County elementary schools;
- Assistance with Gauche Park Community Garden;
- Home gardeners' workshops and display booths; and
- Farm Day presentations to local school children.

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. 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 and watershed management;
- Nutrition education; and
- 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 four University Advisors, two University Program Representatives and other 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 2014-15 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, the office intends 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 young people.

Despite the recent elimination of 33% of the county clerical support for the Department,

the University of California is demonstrating its commitment to local partners and clientele. The Director of the Bi-County Farm Advisor Department was successful in securing two new UC academic positions that will address critical local programmatic issues. An Area Agronomy Advisor position, housed in Colusa was filled in 2013 and is addressing field and vegetable crop issues in Colusa, Sutter, and Yuba Counties. In addition, recruitment for an Area 4-H/Youth Development Advisor position started in March of 2014 and will address youth development issues in Colusa, 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 \$212,097. The General Fund provides 62.9% of the financing for this budget unit and is reduced \$1,476 (1.1%) compared to FY 2013-14.

### 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 (1-103) to increase the General Fund Committed Fund Balance for Farm Advisor/Agriculture Building account (#37309).

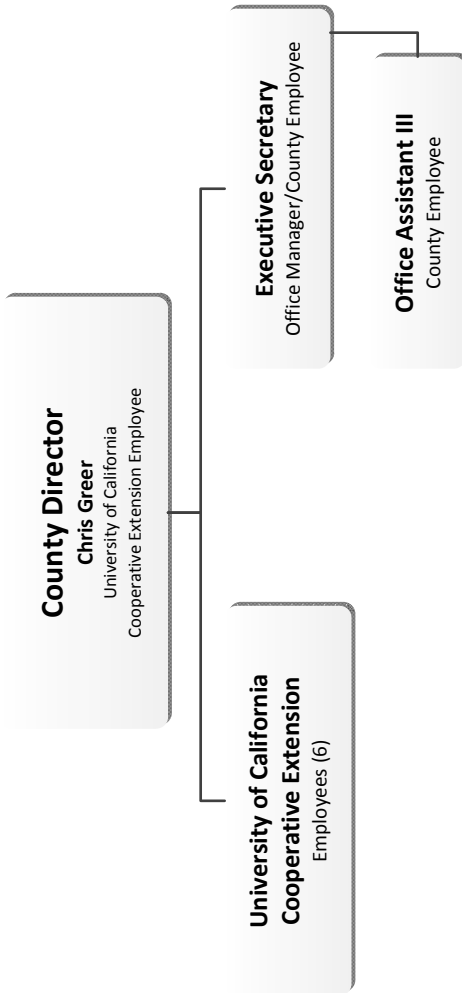
Yuba County has agreed to participate in this expense and is billed annually for its proportionate share of the cost.

This Page Left Intentionally Blank



**Bi County Farm Advisor  
FY 2014-2015**

*Recommended*



EXECUTIVE SUMMARY						
DEPT HEAD: JAMES OCHSNER	UNIT: COUNTY LIBRARY	FUND: GENERAL			0001 6-201	
	ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	ADOPTED BUDGET	CAO RECOMMEND	% CHANGE OVER	
	2012-13	4-30-14	2013-14	2014-15	2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	975,764	818,932	986,528	991,398	.5	
SERVICES AND SUPPLIES	244,713	186,545	221,259	152,535	31.1-	
OTHER CHARGES	12,728	6,778	13,243	12,480	5.8-	
* GROSS BUDGET	1,233,205	1,012,255	1,221,030	1,156,413	5.3-	
INTRAFUND TRANSFERS	6,314	6,106	7,962	10,222	28.4	
* NET BUDGET	1,239,519	1,018,361	1,228,992	1,166,635	5.1-	
OTHER REVENUES						
USER PAY REVENUES	96,171	97,381	126,500	124,700	1.4-	
GOVERNMENTAL REVENUES	250,762	74,604	259,231	206,133	20.5-	
GENERAL REVENUES	540	187	500	300	40.0-	
TOTAL OTHER REVENUES	347,473	172,172	386,231	331,133	14.3-	
* UNREIMBURSED COSTS	892,046	846,189	842,761	835,502	.9-	
ALLOCATED POSITIONS	16.00	16.00	16.00	14.60	8.8-	

## 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

- \$48,396 General increase due to negotiated Salaries and Benefits
- (\$21,526) Decrease due to voluntary reduction of one full time Library Technician to part-time (0.6 FTE)
- (\$22,000) Decrease in Extra Help due to a decrease in the Literacy Program grant funding

### Services & Supplies

- (\$51,959) Decrease in grant supported Office Expenses

- (\$16,765) Decrease in other Services and Supplies due to a decrease in grant funding

## Revenues

- (\$76,459) Decrease in State Ca. Dept. of Education – Adult Basic Education 231 grant funding

## Program Discussion

The Library continues to be popular with residents of Sutter County. There are four locations – Yuba City, Live Oak, Rio Oso, and Sutter.

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 principle of this permanent County fund remains intact, with interest apportionment deposited in the Library budget for collection and services at the Barber Branch Library. The Sutter County Library also received over \$23,000 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.

Since budget cuts began in FY 2009-10, the library’s unreimbursed costs have been reduced by 53% or \$960,000. The library staff has worked hard to minimize the impact on library patrons. Additional cuts will have definite consequences which may include reducing service hours again.

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.

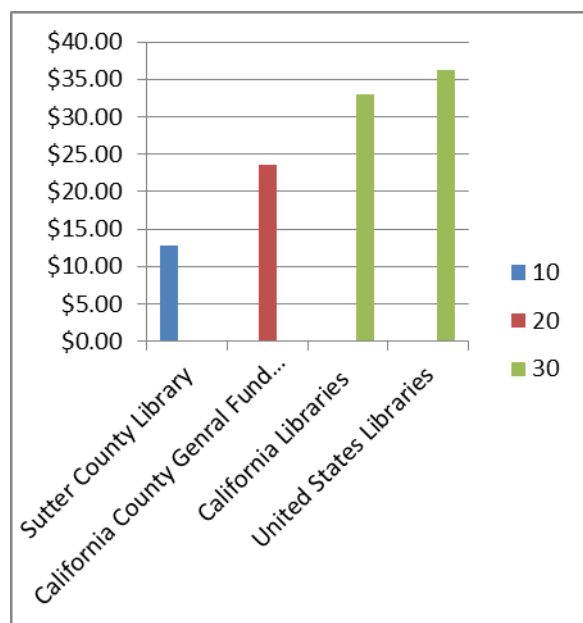
Per Capita visits to Sutter County Library are 50% higher than the statewide mean. This foot traffic represents a wide range of library users:

- Families
- Students (children – college age)
- Tutors and Volunteers
- Literacy Services Students (Adult Basic Ed, ESL, Citizenship, Technology)
- Internet users
- Job seekers
- Book browsers and Bibliophiles
- Visitors from other towns and states
- Those with reference and general questions
- and many more

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.

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 voluntary reduction in hours for one Library Technician and additional cuts to Extra Help will make it challenging to continue the current level of public service hours. There are plans to work with Sutter County Welfare’s Work Experience Program to gain help while providing training for one full time position.

There is hope that communications costs will be contained in the coming year with the CENIC/CVIN project coming closer to completion. Fiber optic lines have been run to the main library and conduit is in place to bring it into the building. The California State Library’s involvement in this project promises to keep the cost of conversion to high speed fiber optic at an affordable level. Further Details of this project are available in the report, High-speed Broadband in California Public Libraries: An Initiative of the California State Library, to which Sutter County Library contributed.

## Recommended Budget

This budget is recommended at \$1,166,635, which is a decrease of \$62,357 (5.1%) from the FY 2013-14 Adopted Budget. The General Fund provides 71.6% of the financing for this budget and has decreased \$7,259 (0.9%) compared to FY 2013-14.

It is recommended to decrease one full time (1.0 FTE) Library Technician to a part-time (0.6 FTE) position. This is a voluntary reduction in hours.

It is also recommended to eliminate one vacant and defunded Supervising Library Technician position and one vacant and defunded Library Technician position. Based on the current structure at the Library, it is not anticipated that funding for either of these two positions will be able to be restored in the future.

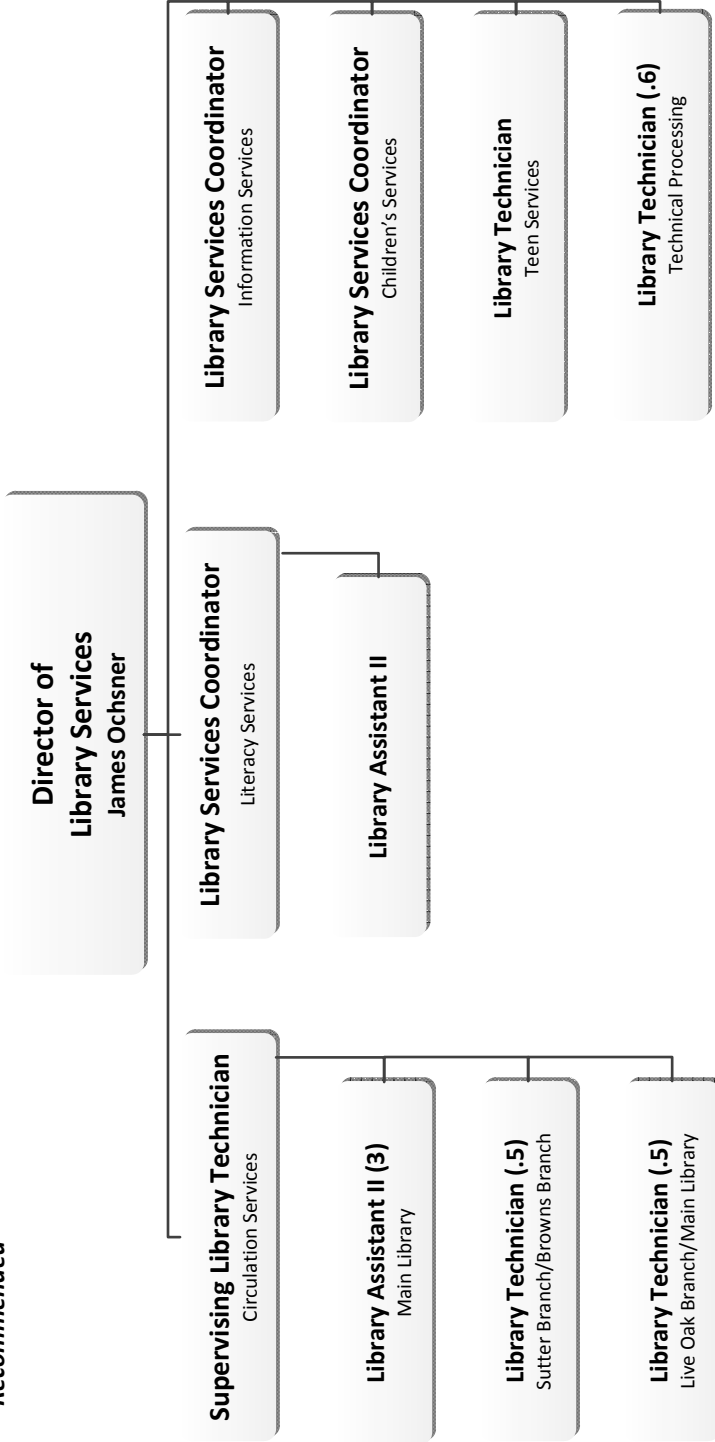
The WIA Title II Literacy Grant was open to new applicants for FY 2014-15. With more organizations competing for this grant, funding is projected to be lower for the coming fiscal year.

## Use of Fund Balance

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

**Library Services  
FY 2013-2014**

*Recommended*



EXECUTIVE SUMMARY						
DEPT HEAD: JULIE STARK	UNIT: COMMUNITY MEMORIAL MUSEUM		FUND: GENERAL		0001 7-201	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	149,977	125,250	170,787	158,852	7.0-	
SERVICES AND SUPPLIES	5,833	5,188	7,958	7,658	3.8-	
OTHER CHARGES	1,204	893	1,357	1,421	4.7	
* GROSS BUDGET	157,014	131,331	180,102	167,931	6.8-	
INTRAFUND TRANSFERS	1,445	2,406	3,129-	19	100.6-	
* NET BUDGET	158,459	133,737	176,973	167,950	5.1-	
OTHER REVENUES						
USER PAY REVENUES	29,602	0	20,213	20,213	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	29,602	0	20,213	20,213	.0	
* UNREIMBURSED COSTS	128,857	133,737	156,760	147,737	5.8-	
ALLOCATED POSITIONS	1.80	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.

## Major Budget Changes

### Salaries & Benefits

- (\$15,043) Decrease in Salaries and Benefits reflecting adjustments to prior year calculations
- \$3,108 Increase in Interfund Worker's Compensation charges as provided by the Human Resource's Department

### Intrafund Transfers

- (\$3,591) Decrease in estimated rental income from Ettl Hall

## 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 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.

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

With the Ettl Hall building and adjacent Schnabel & Dean Patio completed and landscaped, the facility has been rented a number of times for wedding receptions and other celebrations. The Museum has used the Hall for several fundraisers and educational programs. Combined efforts continue with the goal of increasing the rental frequency.

The Mexican-American permanent exhibit in the Multi-Cultural wing will be completed this year with the assistance of several volunteers and input from the community. Commission funds will provide for construction of the exhibit, furniture and fabrication.

The Museum hosted 7,574 visitors in 2013.

The Museum provides the following programs to the community:

- Educational museum tours for school children: 25 in 2013
- Hosted 91 other groups
- Research requests for historical information and photograph reproduction: approximately 50 annually (a decrease partly due to reduced Museum hours)
- Changing exhibits: 5 in 2013
- 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 2,186 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 take down 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 2013-14 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 has again been budgeted this fiscal year, with funds provided by the Museum Commission, in hopes that there will be adequate volunteers to open on Sunday afternoons.

It should be noted that the Museum Store is sponsored by the Museum Commission and generates fundraising revenue for the Commission. The Store raised \$5,215 in 2013.

## Recommended Budget

This budget is recommended at \$167,950. The general fund provides 87.9% of the financing for this budget and is decreased \$9,023 (5.8%) compared to FY 2013-14.

The two County paid positions remain funded at 80%. Staff report that the backlog

of curatorial work is growing. Staff addresses day-to-day operations, which takes a large portion of the day, leaving little time to reduce the backlog.

Revenue from the Museum Commission is recommended at \$20,000, which covers Extra Help staffing, postage, Services and Supplies, and additional related expenses.

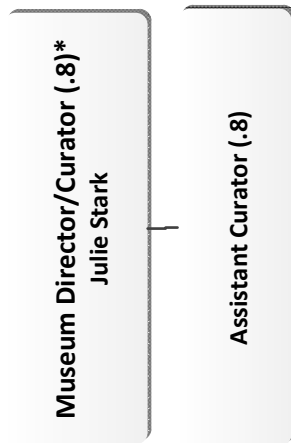
## **Use of Fund Balance**

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



# Community Memorial Museum FY 2014-2015

*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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	69,000	13,500	0	0	.0	
* GROSS BUDGET	69,000	13,500	0	0	.0	
INTRAFUND TRANSFERS	0	173	0	0	.0	
* NET BUDGET	69,000	13,673	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	69,000	13,673	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 only one local agency has requested funds. Yuba-Sutter Regional Arts Council has requested funding of \$5,000.

## 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 2013-14 a total of \$14,500 was appropriated for the following subsidy organizations:

- Yuba-Sutter Regional Arts Council: \$5,000
- Central Valley Homeless  
Veteran's Assistance Program: \$1,000
- Friday Night Live: \$1,000
- The Acting Company: \$2,500
- 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	162,806	47,748	91,552	91,522	.0
* GROSS BUDGET	162,806	47,748	91,552	91,522	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	162,806	47,748	91,552	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	162,806	47,748	91,552	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 2014-15.

## 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 relatively unchanged compared to FY 2013-14.

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

This budget unit is based on a Bi-County agreement and any additional reductions would have 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*

Development Services secured grant funding for a floating dock at the Tisdale Boat Launch Facility along the Sacramento River in western Sutter County. The dock is removed during the rainy season and returned in the spring. The Tisdale Boat Launch Facility is one of the most popular for anglers on the Sacramento River.



# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	708,641	654,440	857,351	812,197	5.3-	
SERVICES AND SUPPLIES	5,347	14,066	36,693	25,390	30.8-	
OTHER CHARGES	27,948	29,613	60,284	42,774	29.0-	
* GROSS BUDGET	741,936	698,119	954,328	880,361	7.8-	
INTRAFUND TRANSFERS	419,782-	143,144	409,728-	361,503-	11.8-	
* NET BUDGET	322,154	841,263	544,600	518,858	4.7-	
OTHER REVENUES						
USER PAY REVENUES	114,968	8,568	249,400	439,307	76.1	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	114,968	8,568	249,400	439,307	76.1	
* UNREIMBURSED COSTS	207,186	832,695	295,200	79,551	73.1-	
ALLOCATED POSITIONS	8.80	9.00	10.00	9.00	10.0-	

## 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 (2-721) is comprised of the Director, administrative support, and finance staff.

## Major Budget Changes

### Salaries & Benefits

- (\$54,719) Decrease in salaries and benefits due to leaving one Office Assistant II position vacant and unfunded through FY 2014-15
- \$9,565 General increase due to negotiated salaries and benefits

### Services & Supplies

- (\$15,000) Decrease in Professional/Specialized Services due to the elimination of contract engineering expense

**Other Charges**

- (\$20,857) Decrease in Interfund Information Technology charges as provided by the General Services Department

**Intrafund Transfers**

- (\$167,873) Decrease in Intrafund Administration Services revenue from other Development Services divisions for administrative support – shown as a negative expense
- (\$119,602) Decrease in Intrafund A-87 charges as provided by the Auditor-Controller's Office

**Revenues**

- \$15,000 Increase in Administrative Clerical Cost Fee to reflect revenue for administrative support to the Gilsizer Drainage District
- \$168,120 Increase in Interfund Admin – Road to reflect the revenue for administrative support from the Road budget unit

**Program Discussion**

The major functions of Development Services are:

- Complete budget development and financial management of budget units, including:
  - Planning/Building Services including Measure M/Riego Road

- Environmental Health & CUPA
- Fire Services Administration & County Service Areas
- Road
- Water Resources
- Engineering Services
- Grants administration
- Yuba-Sutter Habitat Conservation Plan/Natural Community Conservation Plan (HCP/NCCP)
- Personnel, payroll, accounts receivable, accounts payable and records management

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

The administrative staff also provides monthly support to the Planning Commission 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.

Currently, the finance division is in transition requiring the additional staffing support of a part-time Division Accountant Manager. Prior to recruitment and hiring of the vacant Deputy Director of Administration and Finance, an Extra Help



position will be funded through the offset of savings accumulating from the vacant position. In addition, an Office Assistant III was reassigned to the Finance Division filling the funded vacant Accounting Technician I position. Administrative staff positions will be further evaluated during FY 2014-15 and the Department will return to the Board of Supervisors with a recommendation that best fits the Department's on-going needs.

## **Recommended Budget**

This budget is recommended at \$518,858, which is a decrease of \$25,742 (4.7%) compared to FY 2013-14. The General Fund provides 15.3% of the financing for this budget unit and is decreased by \$215,649 (73.1%) compared to FY 2013-14. The decrease in General Fund support is primarily due to the shift in Road Fund administrative revenue from the Engineering Services (1-920) budget unit to the Development Services Administration budget unit.

The recommended budget also reflects leaving one Office Assistant II position vacant and unfunded for FY 2014-15. The Department's administrative functions will be monitored throughout FY 2014-15 and any recommended changes will be brought to the Board of Supervisors for consideration.

## **Use of Fund Balance**

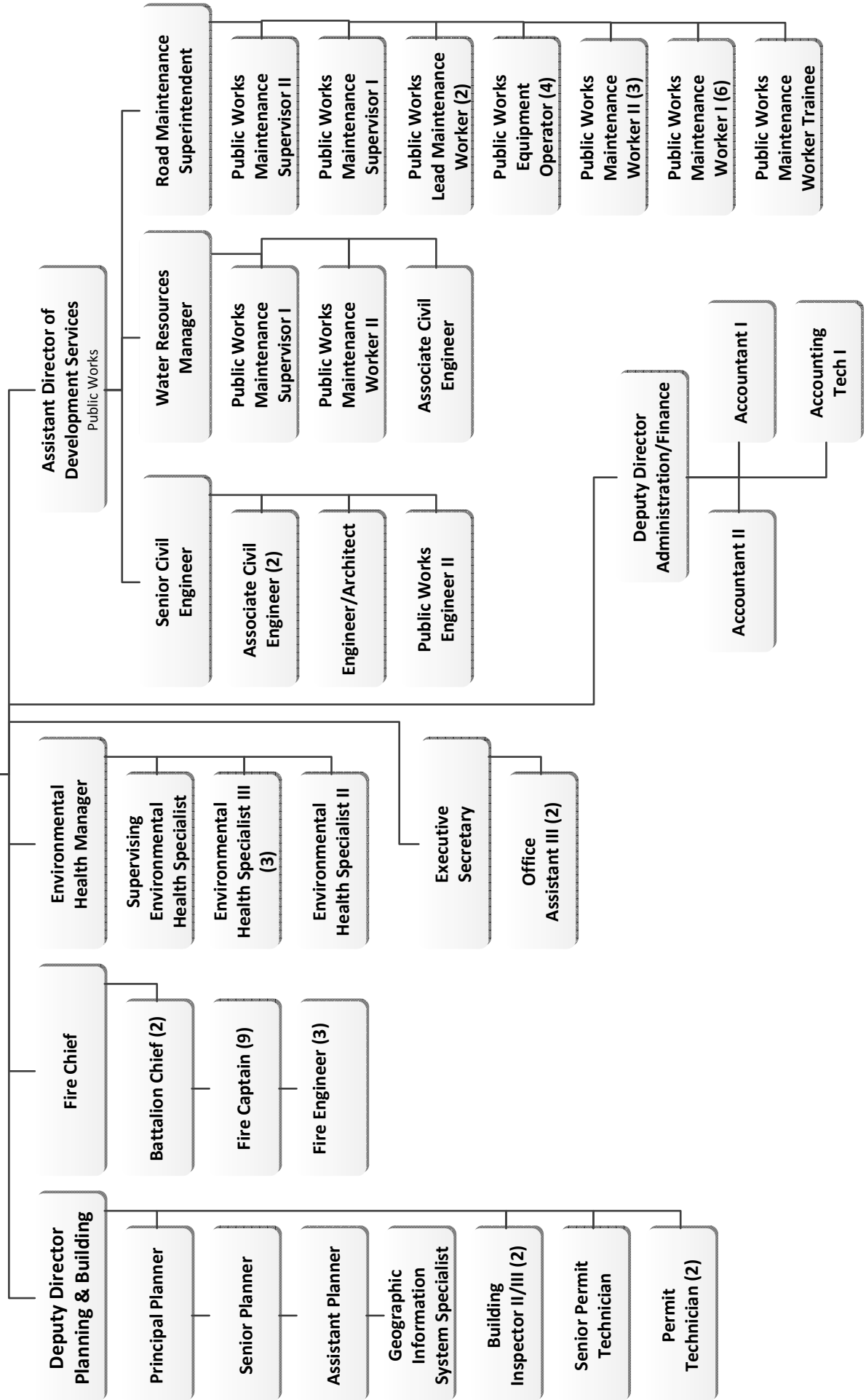
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

This Page Left Intentionally Blank

# Development Services FY 2014-2015

*Recommended*

**Director of  
Development Services**  
Danelle Stylos



# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	2,940	2,833	3,270	0	100.0-	
SERVICES AND SUPPLIES	141,867	98,796	189,890	0	100.0-	
OTHER CHARGES	752,420	66,251	299,214	11,774	96.1-	
* GROSS BUDGET	897,227	167,880	492,374	11,774	97.6-	
* NET BUDGET	897,227	167,880	492,374	11,774	97.6-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	183,439	5,605	96.9-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	897,227	167,880	675,813	17,379	97.4-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	269,439	111,411	472,763	17,379	96.3-	
GOVERNMENTAL REVENUES	487,101	62,217	189,550	0	100.0-	
GENERAL REVENUES	22,870	19,839	13,500	0	100.0-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	779,410	193,467	675,813	17,379	97.4-	
* UNREIMBURSED COSTS	117,817	25,587-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

## Purpose

The County Airport is a class A-II airport, established in 1947.

On April 22, 2014 the Board of Supervisors approved a Facilities Management Agreement with the Sutter Buttes Regional Aviation Association (SBRAA) for the provision of management services at the Sutter County Airport for a period of 10 years from July 1, 2014 through June 30, 2024 with the budget to be 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'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 an additional 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.

## Major Budget Changes

### Salaries and Benefits

- (\$3,270) Decrease in Salaries and Benefits as there are no Sutter County employees allocated to the Airport for FY 2014-15

### Services and Supplies

- (\$189,890) Decrease in Services and Supplies as all services and supplies costs are the responsibility of SBRAA

### Other Charges

- (\$194,560) Decrease in Interfund Plant Acquisition charges
- (\$18,396) Decrease in Interfund Administration Miscellaneous Departments
- \$5,038 Increase in Interfund Development Services Administration Services
- (\$54,235) Decrease in Interfund Overhead A-87 costs as provided by the Auditor-Controller's Office

### Revenues

- (\$675,813) Overall decrease in all revenue accounts except Reimbursement County Non-Interfund Account for repayment of long-term debt plus interest

- \$17,379 Increase in Reimburse County Non-Interfund Account for the reimbursement of the annual payment of long-term debt plus interest

## Program Discussion

Prior to the Board of Supervisors approval of the Facilities Management Agreement with SBRAA for the provision of management services at the Sutter County Airport, SBRAA approved the adoption of the agreement between the County and SBRAA on April 12, 2014.

### Agreement highlights:

- 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 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 insurance

obligations. It is estimated the Committed Fund Balance will equal \$52,486 at July 1, 2014, exclusive of long term loan obligations.

The FY 2014-15 Recommended Budget includes an increase of Obligated Fund Balance of \$5,605.

The Development Services Department will designate an Engineer as the Airport Manager. The management cost for 40 hours per year will be considered the Sutter County General Fund contribution to the Airport. There will be minor General Fund costs associated with invoicing grant projects that may not be covered by grant funds.

## Recommended Budget

This budget is recommended at \$17,379. In FY 2014-15, this amount will be paid back to the cash balance of the hangar loan.

The General Fund does not generally provide any funding for this budget unit; however, a General Fund loan, not to exceed \$185,000, was granted in FY 2010-11 to fund on-going operations. Only a portion of that loan has been utilized to date. SBRAA's proposed budget for management of the airport includes proceeds to pay back the General Fund loan over time.

## Use of Fund Balance

This fund contained a Committed Fund Balance in the amount of (\$130,953) as of July 1, 2013, exclusive of long term loan

# Development Services Department Engineering Services (1-920)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: ENGINEER SERVICES		FUND: GENERAL		0001 1-920	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,399,170	678,751	841,321	751,317	10.7-	
SERVICES AND SUPPLIES	23,709	12,032	14,332	25,691	79.3	
OTHER CHARGES	33,790	6,679	14,850	25,391	71.0	
* GROSS BUDGET	1,456,669	697,462	870,503	802,399	7.8-	
INTRAFUND TRANSFERS	602,691-	4,497	74,798-	101,110-	35.2	
* NET BUDGET	853,978	701,959	795,705	701,289	11.9-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	666,127	9,879	584,483	554,883	5.1-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	666,127	9,879	584,483	554,883	5.1-	
* UNREIMBURSED COSTS	187,851	692,080	211,222	146,406	30.7-	
ALLOCATED POSITIONS	13.00	5.20	6.20	5.20	16.1-	

## Purpose

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

- \$61,630 Increase in salaries and benefits due to adding one Associate Civil Engineer position allocation, effective January 1, 2015

## Intrafund Transfers

- \$26,582 Increase in Intrafund Administration Services for reimbursement from other Development Services General Fund divisions for administrative support - shown as a negative expense

## Major Budget Changes

### Salaries & Benefits

- (\$146,475) Decrease due to reassigning one Associate Civil Engineer position allocation to the Water Resources (1-922) budget unit for FY 2014-15

### Revenues

- (\$28,694) Decrease in Admin/Clerical Cost Fees for Gilsizer Drainage, now reflected in budget 2-721

# Development Services Department Engineering Services (1-920)

---

*Danelle Stylos, Director*

- \$518,260 Increase in Interfund Development Services Administration Services revenue to recognize administrative revenue in proper account
- \$528,516 Decrease in Interfund Development Services Administration Road revenue due to change in administrative revenue account

## Program Discussion

The Engineering Services budget unit provides funding for all engineers in the County. Much of the staff time for this budget unit is reimbursed by other Development Services Department budget units through the Inter/Intrafund Public Works Administrative Service accounts and can be seen as expenses in those budget units.

The administrative and accounting functions of this budget unit have been consolidated within the Development Services Administration (2-721) budget unit, leaving only the engineering positions originally allocated in this budget. In addition, the engineers from the Road budget unit (3-100) have been reallocated to the Engineering Services budget unit. All engineering services are being charged to the appropriate budget units as needed through Inter/Intrafund accounts.

The Engineering Division staff:

- Processes development permits, plan reviews, and portions of planning applications;

- Designs and constructs 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 construction;
- Completes Encroachment/Transport permitting;
- Provides Capital project programming and budgeting; and
- Develops the Annual Road Plan for all road and bridge work.

The positions currently included in this budget unit are:

- Assistant Director Development Service - Public Works - 0.2 FTE
- Senior Civil Engineer - 1.0 FTE
- Associate Civil Engineer - 3.0 FTEs
- Public Works Engineer II - 1.0 FTE

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

- Airport (by agreement with SBRAA)
- Building Maintenance
- Parks and Recreation - including boat launch facilities
- Road

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



The County Surveyor's Office is included in this budget unit as well and consists of an Extra Help County Surveyor. The Engineering Division assists in some of the County Surveyor functions:

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

positions reflected in the Engineering Services position allocation schedule.

## Use of Fund Balance

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

## Recommended Budget

This budget is recommended at \$701,289, which is a decrease of \$94,416 (11.9%) compared to FY 2013-14. The General Fund provides 20.9% of the financing for this budget and is decreased by \$64,816 (30.7%) for FY 2014-15.

The Development Services Department has requested, and the Recommended Budget includes, an Associate Civil Engineer position allocation be reassigned to the Water Resources (1-922) budget unit to complete critical duties. If approved, an experienced Associate Civil Engineer will be transferred from Engineering Services to Water Resources to complete these duties. This results in a decrease of \$146,475 for the Engineering Services budget unit for FY 2014-15.

It is also recommended that a replacement Associate Civil Engineer position allocation be added back to the Engineering Services budget unit, and approved to be filled, effective January 1, 2015. This results in an increase of \$61,630 for the Engineering Services budget unit for FY 2014-15. Therefore, there is no change to the total

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	714,589	504,861	687,720	693,688	.9	
SERVICES AND SUPPLIES	9,277	5,844	13,570	14,862	9.5	
OTHER CHARGES	30,963	10,378	26,748	25,040	6.4-	
* GROSS BUDGET	754,829	521,083	728,038	733,590	.8	
INTRAFUND TRANSFERS	79,627-	43,020	39,051-	46,009-	17.8	
* NET BUDGET	675,202	564,103	688,987	687,581	.2-	
OTHER REVENUES						
USER PAY REVENUES	674,553	283,176	688,987	687,581	.2-	
GOVERNMENTAL REVENUES	1	0	0	0	.0	
TOTAL OTHER REVENUES	674,554	283,176	688,987	687,581	.2-	
* UNREIMBURSED COSTS	648	280,927	0	0	.0	
ALLOCATED POSITIONS	7.00	6.00	7.00	6.00	14.3-	

## 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.

## Major Budget Changes

There are no major budget changes for FY 2014-15.

## Program Discussion

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

The Consumer Protection Program consists of several elements, including food facilities inspections, substandard housing investigations, environmental lead assessments, vector control activities, jail inspections, rabies control, household garbage control, and monitoring of pools, spas and safe drinking water supply.

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 \$687,581, which is a decrease of \$1,406 (0.2%) compared to FY 2013-14. 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).

In FY 2013-14, one vacant Environmental Specialist II position was eliminated, resulting in the current six (6.0) FTE position allocation. For FY 2014-15, no additional positions are requested or recommended.

## 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*

E X E C U T I V E S U M M A R Y						
DEPT HEAD: DANELLE STYLOS	UNIT: CUPA	FUND: GENERAL			0001 2-727	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	29,313	18,494	21,660	20,960	3.2-	
OTHER CHARGES	1,345	253	1,591	1,555	2.3-	
* GROSS BUDGET	30,658	18,747	23,251	22,515	3.2-	
INTRAFUND TRANSFERS	285,227	4,449	248,499	249,236	.3	
* NET BUDGET	315,885	23,196	271,750	271,751	.0	
OTHER REVENUES						
USER PAY REVENUES	222,083	182,001	211,750	211,751	.0	
GOVERNMENTAL REVENUES	105,768	96,508	60,000	60,000	.0	
TOTAL OTHER REVENUES	327,851	278,509	271,750	271,751	.0	
* UNREIMBURSED COSTS	11,966-	255,313-	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**

There are no major budget changes for FY 2014-15.

**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; and
- 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 \$271,751, which is a net increase of just \$1 compared to FY 2013-14. This budget includes Intrafund CUPA-Environmental Health charges for services provided from the Environmental Health (2-725) budget unit. This budget unit does not receive any funding from the General Fund as the net cost is covered by permit revenue, and grants.

## **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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	189,366	155,994	192,850	193,481	.3	
SERVICES AND SUPPLIES	8,676	8,198	12,825	12,400	3.3-	
OTHER CHARGES	100,035	979-	53,372	65,678	23.1	
* GROSS BUDGET	298,077	163,213	259,047	271,559	4.8	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	298,077	163,213	259,047	271,559	4.8	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	3,862	0	5,000	9,500	90.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	3,862	0	5,000	9,500	90.0	
* UNREIMBURSED COSTS	294,215	163,213	254,047	262,059	3.2	
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	.0	

## Purpose

Fire Services Administration consists of the Fire Services Manager/Fire Chief. The unit 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.

The Fire Services Manager responds to emergencies and exercises overall supervision of rescue, firefighting, and hazardous materials release operations in the County Service Areas which provide fire protection from eight fire stations throughout the County. 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

- \$9,769 Increase in Interfund Overhead A-87 costs as provided by the Auditor-Controller's Office

### Revenue

- \$6,500 Increase in Interfund Building Inspection revenue for plan check and fire-related inspections

## 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.

## 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.

## Recommended Budget

This budget is recommended at \$271,559, which is an increase of \$12,512 (4.8%) compared to FY 2013-14. This budget unit is within the Public Safety fund; however, is considered to be funded primarily by the General Fund, which provides 96.5% of the financing for this budget unit. This is an increase of \$8,012 (3.2%) for FY 2014-15.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	600,577	382,972	669,643	653,835	2.4-	
OTHER CHARGES	142	57	57	35-	161.4-	
* GROSS BUDGET	600,719	383,029	669,700	653,800	2.4-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	600,719	383,029	669,700	653,800	2.4-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	600,719	383,029	669,700	653,800	2.4-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	8,627	4,115	8,300	8,000	3.6-	
GENERAL REVENUES	590,375	364,411	661,400	645,800	2.4-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	599,002	368,526	669,700	653,800	2.4-	
* UNREIMBURSED COSTS	1,717	14,503	0	0	.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

### Services & Supplies

- (\$15,808) Decrease in Professional & Specialized Services related to continued reduction in pass thru Property Tax revenues

## Revenues

- (\$15,808) Decrease in Property Tax Revenue due to reassessed property tax values

## Program Discussion

County Service Area G was established in May of 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 \$653,800, which is a decrease of \$15,900 (2.4%) compared to FY 2013-14. 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. The fund currently has a Restricted Fund Balance of \$20,828 (account #31170) which is being cancelled and transferred to the City of Yuba City, leaving an estimated fund balance of zero as of July 1, 2014.

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

*Danelle Stylos, Director*

E X E C U T I V E S U M M A R Y					
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY SERVICE AREA F		FUND: COUNTY SERVICE AREA F		0305 0-305
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,487,836	1,259,734	1,627,133	1,654,910	1.7
SERVICES AND SUPPLIES	372,141	331,859	405,550	439,934	8.5
OTHER CHARGES	109,726	69,379	320,824	357,670	11.5
CAPITAL ASSETS	9,987	60,021	512,600	447,600	12.7-
* GROSS BUDGET	1,979,690	1,720,993	2,866,107	2,900,114	1.2
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,979,690	1,720,993	2,866,107	2,900,114	1.2
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	1,979,690	1,720,993	2,866,107	2,900,114	1.2
<b>OTHER REVENUES</b>					
USER PAY REVENUES	503,876	406,815	427,108	474,508	11.1
GOVERNMENTAL REVENUES	22,416	8,839	635,810	635,810	.0
GENERAL REVENUES	1,544,184	934,687	1,743,750	1,729,000	.8-
OTHER FINANCING SOURCES	1,001	0	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	59,439	60,796	2.3
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	2,071,477	1,350,341	2,866,107	2,900,114	1.2
* UNREIMBURSED COSTS	91,787-	370,652	0	0	.0
ALLOCATED POSITIONS	14.00	14.00	14.00	14.00	.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.

The County Service Area F budget unit is included in the Development Services Department.

## Major Budget Changes

### Services & Supplies

- \$8,000 Increase in Maintenance Equipment based on current year projected cost
- \$10,000 Increase in Department Fuel & Oil based on current year projected cost
- \$23,184 Increase in Rents and Leases Equipment reflecting payment for equipment costs from the Chevron Energy Savings and Infrastructure Upgrade project

- (\$12,500) Decrease in Utilities reflecting anticipated savings generated from the Chevron Energy Savings and Infrastructure Upgrade project

### Other Charges

- \$49,874 Increase in Interfund Overhead (A-87) charges as provided by the Auditor-Controller's office

### Capital Assets

- \$50,000 Re-budget of grant-funded Air Compressor
- \$397,600 Re-budget of grant-funded Self Contained Breathing Apparatus (SCBA)

### Revenues

- \$50,000 Increase in Mutual Assistance related to prior year revenue received
- \$617,310 Re-budget Federal Grant for the purchase of SCBA equipment, and an air compressor
- (\$14,750) Decrease in Property Tax Supplemental and Fire Special Tax revenue

## 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,

three Engineers, 35 volunteers and up to four 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 2013, the Department collectively responded to 2,149 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 responded to Mutual Aid requests in the Plumas National Forest, Colusa, Tehama, and Mendocino Counties.

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.

### **Remodel of the Fire Apparatus Storage Building at the Oswald-Tudor Fire Station**

The 2007-08 Grand Jury recommended that Sutter County remodel the Oswald-Tudor Fire Station to provide security for Sutter County property. This recommendation was consistent with the 2006-07 Grand Jury recommendation.

In response to the recommendation, it was stated the Fire Chief believed funding would be available to replace the fire apparatus storage. Due to the continuing economic climate and instability of anticipated property tax revenues, the Department is required to again postpone the replacement of this building.

### **2013 Assistance to Firefighters Grant**

In June 2013, Fire Services Administration submitted a grant request on behalf of CSA-F, CSA-C, CSA-D and the Meridian Fire District. If approved, the 2013 Assistance to Firefighters Grant in the amount of \$685,900 would be used to replace each station's SCBA equipment. Most of the current SCBAs were purchased in the 1990s and no longer meet the updated requirements as set by the National Fire Protection Association.

In addition, the grant would provide for a new air booster/compressor. The CSA-F share of this grant will be \$458,400. The grant requires a 10% match from each jurisdiction.

### **Recommended Budget**

This budget is recommended at \$2,900,114, which is an increase of \$34,007 (1.2%) compared to FY 2013-14. 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.

Capital Assets are recommended at \$447,600 for the following grant-funded purchases:

- \$50,000 for an air compressor
- \$397,600 for 71 SCBA units

The recommended budget also includes the financing and appropriations for equipment to be purchased with the Assistance to Firefighters grant as explained above. If the grant is not approved, a separate plan for replacement of the equipment over time will be brought to the Board of Supervisors for approval.

### **Use of Fund Balance**

The CSA-F fund contains a Restricted Fund Balance (not including an outstanding loan to the General Fund for the construction of the Sutter Fire Station with a current remaining balance of approximately \$726,000) in the amount of \$587,126 as of July 1, 2013. It is estimated that the Restricted Fund Balance will equal \$536,847 at July 1, 2014.

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

---

*Danelle Stylos, Director*

The recommended budget includes a cancellation of Obligated Fund Balance in the amount of \$60,796.

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

Danelle Stylos, Director

E X E C U T I V E S U M M A R Y					
DEPT HEAD: DANELLE STYLOS		UNIT: CNTY SERVICE AREA C-E NICOLAUS FUND: CNTY SERVICE AREA C-E NICOLAUS 0309 0-309			
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	3,361	2,965	2,965	1,279	56.9-
SERVICES AND SUPPLIES	70,910	49,826	92,170	92,650	.5
OTHER CHARGES	9,188	11,202	44,200	16,425	62.8-
CAPITAL ASSETS	13,589	0	67,200	383,700	471.0
* GROSS BUDGET	97,048	63,993	206,535	494,054	139.2
* NET BUDGET	97,048	63,993	206,535	494,054	139.2
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	58,955	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	97,048	63,993	265,490	494,054	86.1
<b>OTHER REVENUES</b>					
USER PAY REVENUES	6,782	4,181	72,890	72,890	.0
GOVERNMENTAL REVENUES	2,338	1,114	2,200	2,200	.0
GENERAL REVENUES	170,327	103,404	190,400	185,700	2.5-
CANCELLATION OF OBLIGATED F/B	0	0	0	233,264	***
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	179,447	108,699	265,490	494,054	86.1
* UNREIMBURSED COSTS	82,399-	44,706-	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.

## Major Budget Changes

### Other Charges

- (\$29,171) Decrease in Interfund Overhead (A-87) charges as provided by the Auditor-Controller's office

- \$6,200 Increase in Interfund Administrative Services for Extra Help budgeted in CSA-F (0-305)

### Capital Assets

- \$67,200 Re-budget of grant-funded Self Contained Breathing Apparatus (SCBA) units
- \$316,500 Replacement Type I Fire Engine

### Revenues

- \$64,890 Re-budget of Interfund Transfer of grant reimbursement for SCBA units

## 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.

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.

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 281 calls for service in 2013. The Department is committed to participation in the State Mutual Aid System and responded to requests for assistance in the Plumas National Forest, Colusa, Tehama, and Mendocino Counties.

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

### 2013 Assistance to Firefighters Grant

In June of 2013, Fire Services Administration submitted a grant request on behalf of CSA-F, CSA-C, CSA-D and the Meridian Fire District. If approved, the 2013 Assistance to Firefighters Grant in the amount of \$685,900 would be used to

replace each station's SCBA equipment. Most of the current SCBAs were purchased in the 1990s and no longer meet the updated requirements as set by the National Fire Protection Association.

The CSA-C share of this grant will be \$67,200. The grant requires a 10% match from each jurisdiction.

## Recommended Budget

This budget is recommended at \$494,054, which is an increase of \$228,564 (86.1%) compared to FY 2013-14. This budget unit does not receive any funding from the General Fund. All funding is provided through property taxes and interest.

Capital Assets are recommended at \$383,700 for the following grant-funded purchases:

- \$67,200 for 12 replacement SCBA units
- \$316,500 for a replacement Type I Fire Engine

The increase in this budget is related to the replacement of one Type 1 Fire Engine.

The Recommended Budget includes the financing and appropriations for equipment to be purchased with the Assistance to Firefighters grant as explained above and the purchase of a Type II Fire Engine. If the grant is not approved, a separate plan for replacement of the equipment over time will be brought to the Board for approval.

## Use of Fund Balance

The CSA-C fund contained a Restricted Fund Balance in the amount of \$677,881 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$736,835 at July 1, 2014.

The recommended budget includes a Cancellation of Obligated Fund Balance in the amount of \$233,264.



# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	4,198	3,293	3,293	1,594	51.6-
SERVICES AND SUPPLIES	101,658	64,607	110,600	111,600	.9
OTHER CHARGES	10,935	13,502	17,595	17,965	2.1
CAPITAL ASSETS	0	0	84,000	412,000	390.5
* GROSS BUDGET	116,791	81,402	215,488	543,159	152.1
* NET BUDGET	116,791	81,402	215,488	543,159	152.1
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	120,922	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	116,791	81,402	336,410	543,159	61.5
<b>OTHER REVENUES</b>					
USER PAY REVENUES	22,681	15,802	88,010	88,010	.0
GOVERNMENTAL REVENUES	3,065	1,408	3,100	3,100	.0
GENERAL REVENUES	216,127	128,456	245,300	242,800	1.0-
CANCELLATION OF OBLIGATED F/B	0	0	0	209,249	***
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	241,873	145,666	336,410	543,159	61.5
* UNREIMBURSED COSTS	125,082-	64,264-	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.

## Capital Assets

- \$84,000 Re-budget of grant-funded Self Contained Breathing Apparatus (SCBA) units
- \$328,000 Replacement Type I Fire Engine

## Major Budget Changes

## Revenues

- \$80,010 Re-budget of Interfund Transfer of grant reimbursement for SCBA units

## Other Charges

- \$6,200 Increase in Interfund Administrative Services for year-round Extra Help shared with CSA-C and CSA-D

## 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.

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.

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 240 calls for service in 2013.

This Department is committed to participation in the State Mutual Aid System, and responded to requests for service in the Plumas National Forest, Tehama, Colusa, and Mendocino Counties.

### 2013 Assistance to Firefighters Grant

In June of 2013, Fire Services Administration submitted a grant request on behalf of CSA-F, CSA-C, CSA-D and the Meridian Fire District. If approved, the 2013 Assistance to Firefighters Grant in the amount of \$685,900 would be used to replace each station's SCBA equipment. Most of the current SCBAs were purchased in the 1990s and no longer meet the updated requirements as set by the National Fire Protection Association.

In addition, the grant would provide for a new air booster/compressor, RIT packs (used for downed firefighter rescue situations) and a laptop computer to be used for SCBA testing.

The CSA-D share of this grant will be \$80,010. The grant requires a 10% match from each jurisdiction.

## Recommended Budget

This budget is recommended at \$543,159, which is an increase of \$206,749 (61.5%) compared to FY 2013-14. This budget unit does not receive any funding from the General Fund. All funding is provided through property taxes, interest earnings and grant funding.

Capital Assets are recommended at \$412,000 for the following grant-funded purchases:

- \$84,000 for 15 replacement SCBA units
- \$328,000 for a replacement Type I Fire Engine

The increase in this budget unit is related to the replacement of one Type 1 Fire Engine recommended to be purchased during FY 2014-15.

The Recommended Budget includes the financing and appropriations for equipment to be purchased with the Assistance to Firefighters grant as explained above. If the grant is not approved, a separate plan for replacing the equipment over time will be brought to the Board of Supervisors for approval.

## Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$590,064 as of July 1, 2013. It is estimated that the Restricted Fund Balance will equal \$710,986 at July 1, 2014.

The recommended budget includes a Cancellation of Obligated Fund Balance in the amount of \$209,249.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	53,909	183,663	1,265,250	701,350	44.6-	
OTHER CHARGES	9,754	0	45,127	0	100.0-	
* GROSS BUDGET	63,663	183,663	1,310,377	701,350	46.5-	
INTRAFUND TRANSFERS	492	0	30,970	80,489	159.9	
* NET BUDGET	64,155	183,663	1,341,347	781,839	41.7-	
OTHER REVENUES						
USER PAY REVENUES	63,800	0	1,341,347	781,839	41.7-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	63,800	0	1,341,347	781,839	41.7-	
* UNREIMBURSED COSTS	355	183,663	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 a \$9.7 million bond-financing grant from the State. This budget unit is jointly administered by the Development Services Department and the County Administrative Office.

## Major Budget Changes

### Services & Supplies

- (\$573,900) Decrease in Professional & Specialized Services due to delay in pending project acceptance by the State Public Works Board

- \$10,000 Increase in Map Supplies & Photocopying funds for advertisement for jail environmental notification processing

### Other Charges

- (\$45,127) Decrease in Interfund Miscellaneous Non-Road related to engineering support services

### Intrafund Charges

- \$49,519 Increase in Intrafund Administration Services charges for services provided by both Development Services Administration (2-721) and Engineering Services (1-920)

## **Program Discussion**

In response to the California Department of Corrections and Rehabilitation Request for Applications, in January of 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. The Sheriff has expressed the necessity for these improvements as his office must increase its allowable daily prisoner count due to state corrections policy changes.

The project was selected by the State for funding, with \$9,741,000 requested in State financed grant funding and the County providing \$514,000 as the required five percent funding match. The County has awarded a design contract to an Architectural/Engineering Design team based in Sacramento. The County is working with the Design team to satisfy all State bond financing criteria so the project will be officially accepted by the State Public Works Board and the project's design can begin.

The project's design phase is expected to take approximately 12 months. This will be followed by the construction phase lasting approximately 18 months. The project will receive 95% State Bond financing once the project is ready to be advertised for construction. Only after a construction contract has been awarded can the County begin to seek reimbursement for eligible design costs.

## **Recommended Budget**

This budget is recommended at \$781,839.

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 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 Planning and Building (2-724)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: PLANNING & BUILDING		FUND: GENERAL		0001 2-724	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,052,251	815,728	1,119,590	1,090,425	2.6-	
SERVICES AND SUPPLIES	1,879,695	458,009	2,479,997	2,236,170	9.8-	
OTHER CHARGES	77,823	45,345	77,970	89,286	14.5	
* GROSS BUDGET	3,009,769	1,319,082	3,677,557	3,415,881	7.1-	
INTRAFUND TRANSFERS	424,584	44,919	383,867	200,273	47.8-	
* NET BUDGET	3,434,353	1,364,001	4,061,424	3,616,154	11.0-	
OTHER REVENUES						
USER PAY REVENUES	1,245,929	710,124	2,529,062	1,872,336	26.0-	
GOVERNMENTAL REVENUES	824,398	49,180	150,000	562,958	275.3	
TOTAL OTHER REVENUES	2,070,327	759,304	2,679,062	2,435,294	9.1-	
* UNREIMBURSED COSTS	1,364,026	604,697	1,382,362	1,180,860	14.6-	
ALLOCATED POSITIONS	9.00	11.00	10.00	11.00	10.0	

## 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

- (\$140,080) Decrease in salaries and benefits due to leaving the Deputy Director of Planning and Building position vacant and unfunded through FY 2014-15
- \$91,915 Cost to authorize and fill Limited Term Building Inspector II position through June 30, 2015

Services & Supplies

- (\$207,776) Decrease in Professional & Specialized Services primarily related to a decrease of \$661,776 pass-through funding for the Riego Road Interchange project; and an increase of \$464,000 in Program 24 – Planning due to new contracts and the update of the Zoning Code

Intrafund Transfers

- (\$242,473) Decrease in Intrafund Administration Services
- \$56,276 Increase in Intrafund Overhead A-87 costs as provided by the Auditor-Controller's Office

Revenues

- (\$661,776) Decrease in Planning & Engineering fees related to the Riego Road Interchange (offsets Professional/Specialized Services expense)
- \$5,000 Increase in revenues from planning applications
- \$412,958 Increase in State Fish and Game Grants

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.

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

In October 2013, the Board of Supervisors adopted a medical marijuana cultivation ordinance. The Planning Division developed and implemented this new program in cooperation with other County departments.

Additionally, the Division participates in an ongoing joint project with Yuba County and the Cities of Yuba City, Live Oak and Wheatland on a Habitat Conservation

Plan/Natural Community Conservation Plan (HCP/NCCP), now identified as the Yuba Regional Conservation Plan. Staff provides review of the documents drafted by the contracted specialists, prepares necessary staff reports and support documentation for plan committees and coordinates public outreach efforts. Additionally, staff oversees plan grants and provides contract administration.

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

Large projects currently in process by this Division include:

- Updating the Housing Element with a new eight year review cycle instead of five years
- Updating the County’s development impact fees
- Rewriting the County’s Zoning Code

**Building Division**

The Building Division staff includes:

- Deputy Director – 50% (Vacant)
- Building Inspector III
- Building Inspector II
- Building Inspector II (Limited Term- to expire June 30, 2014)
- Senior Permit Technician
- Permit Technician (2)

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 increased responsibility of complete in-house structural and life safety plan review, code enforcement, fire plan review and fire inspection.

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 2013, there were 686 building permits issued with a total construction value of \$33,421,916. This is an increase of 114 building permits with an increase in construction value of \$13,675,518. Staff completed 1,742 inspections and checked 270 sets of submitted building plans. This is an increase of 432 inspections and 56 plan reviews compared to calendar year 2012.

<b>2013</b>	# Permits	Valuation	Inspections	Plan Check
	686	\$33,421,916	1,742	270
<b>2012</b>				
	572	\$19,746,398	1,310	214

Between 2012 and 2013, the Building Division saw a 30 percent increase in building permit revenue. Because the volume of permit applications continues to increase, the Division requests the current Limited Term Building Inspector II position be extended through FY 2014-15. The Limited Term Building Inspector II was approved through June 30, 2014 by the Board of Supervisors on November 12, 2013.

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 property development services to the public and is a resource of information to other County departments. Counter staff calculate and collect development fees and schedule inspection appointments.

This Division also coordinates all code enforcement responses pertaining to building and zoning code compliance in unincorporated Sutter County and environmental health code violations for the entire County.

## Recommended Budget

This budget is recommended at \$3,616,154, which is a decrease of \$445,270 (11.0%) compared to FY 2013-14. The General Fund provides 32.7% of the financing for this budget unit and is reduced by \$201,502 (14.6%) for FY 2014-15.

It is recommended the Deputy Director of Planning and Building position remain vacant and unfunded through FY 2014-15. This results in a cost reduction of \$140,080. These duties continue to be completed by the Director of Development Services.

Due to an increased need for building inspection services, it is recommended the Limited Term Building Inspector II position be authorized for FY 2014-15 through June 30, 2015. This represents a relative cost increase of \$91,915. This Limited Term position is funded in concept with savings from leaving the Deputy Director position vacant and unfunded through FY 2014-15.

## 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,925,447	1,329,264	1,721,839	1,791,029	4.0	
SERVICES AND SUPPLIES	6,783,889	1,365,181	3,461,198	5,865,847	69.5	
OTHER CHARGES	1,136,686	170,151	1,187,854	1,321,550	11.3	
CAPITAL ASSETS	256,261	0	346,300	277,700	19.8-	
* GROSS BUDGET	10,102,283	2,864,596	6,717,191	9,256,126	37.8	
* NET BUDGET	10,102,283	2,864,596	6,717,191	9,256,126	37.8	
APPROPRIATION FOR CONTINGENCY	0	0	0	11,793	***	
INCREASE IN OBLIGATED F/B	0	0	5,000	5,000	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	10,102,283	2,864,596	6,722,191	9,272,919	37.9	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	606,500	152,634	565,567	921,629	63.0	
GOVERNMENTAL REVENUES	7,064,922	3,690,564	3,837,095	5,656,569	47.4	
GENERAL REVENUES	1,154,258	922,162	1,013,473	959,500	5.3-	
OTHER FINANCING SOURCES	8,621	0	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	1,306,056	1,735,221	32.9	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	8,834,301	4,765,360	6,722,191	9,272,919	37.9	
* UNREIMBURSED COSTS	1,267,982	1,900,764-	0	0	.0	
ALLOCATED POSITIONS	30.00	26.60	26.60	26.60	.0	

## Purpose

The Road Fund budget unit is managed by the Development Services Department and includes the Road Maintenance, Engineering, and Capital Improvement programs. The Fund provides resources to perform the inspection and maintenance of approximately 760 miles of County roads, bike and pedestrian ways, 97 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 road work 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 Annual Road Plan is 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.

# Development Services Department Road Fund (3-100)

*Danelle Stylos, Director*

## Major Budget Changes

### Salaries & Benefits

- \$69,190 General increase due to negotiated salaries and benefits

### Services & Supplies

- \$2,539,508 Increase in Professional/Specialized Services due to Capital Improvement projects (Program 45) identified in the County Road Plan for bridges and road projects
- (\$50,000) Decrease in Special Department Expense-Paving Materials (Program 45) due to reduced roadway preparation for contract rehab road work

### Other Charges

- (\$360,396) Decrease in Interfund Development Services Administration - Road reflecting services provided to the Road Division from the Engineering Services (1-920) budget unit being moved to Development Services Administration (2-721) budget unit
- \$497,727 Increase in Interfund Development Services Administration reflecting services provided by the Development Services Administration budget unit

## Capital Assets

- \$200,000 Replacement Water Truck
- \$35,000 Replacement Utility Bed Truck
- \$30,000 Replacement ¾ Ton Truck
- \$12,700 Replacement Plotter/Printer

## Revenues

- \$466,679 Increase in Contributions from Non-Governmental Agencies due to Sacramento Area Council of Governments (SACOG) program grants
- (\$102,617) Decrease in Interfund Miscellaneous Non-Road revenue due to completion of bridge design project
- \$588,201 Increase in Federal Bridge Replacement Program revenue due to new Federal projects
- \$746,370 Increase in Federal Other Aid due to new Federal projects for road safety improvements
- \$444,456 Increase in State Funding due to increase in State Highway Taxes 2103

## Program Discussion

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

# Development Services Department

## Road Fund (3-100)

*Danelle Stylos, Director*

Road Engineering Program (44), and Road Capital Program (45).

The Road Fund budget has 26.6 authorized positions with 19.6 filled and 7 unfunded positions. Due to increasing recurring costs, with minimal increases in annual recurring revenues, the seven vacant positions are maintained in an unfunded status. 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; and
- Signage and markings installation and maintenance

The Assistant Director of Development Services - Public Works is allocated 0.6 FTE to this budget unit. Engineering staff time is reflected in the Interfund charges to this program. This program continues to reflect the revenues associated with engineering services.

The Capital Program of the Road Fund contains the major road and bridge repairs and improvements 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 \$9,272,919, which is an increase of \$2,550,728 (37.9%) compared to FY 2013-14. The Road budget unit does not receive any funding support from the General Fund.

Capital Assets are recommended at \$277,700 to purchase the following items:

- \$200,000 Replacement Water Truck
- \$35,000 Replacement Utility Bed Truck
- \$30,000 Replacement ¾ Ton Truck
- \$12,700 Replacement Plotter/Printer

Because the construction season spans two fiscal years, the Recommended Budget 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 2014-15 Recommended Budget includes the following major projects as described in the adopted FY 2014-15 Road Plan (attached):

- Micro-Surfacing for \$373,800 (Budgeted \$400,000)
  - Reclamation Road from Tisdale Road to Pelger Rd \$182,000
  - Reclamation Road from Pelger Road to Kirksville Road \$115,150
  - Reclamation Road from Kirksville Road to SR 113 \$76,650

# Development Services Department

## Road Fund (3-100)

*Danelle Stylos, Director*

- Grading/Paving \$80,000 (Budgeted \$80,000)
  - Various ADA Sidewalk Reconstruction
- 2" Contract Overlay \$874,375 (Budgeted \$875,000)
  - Kirksville Road from Sacramento Avenue to SR 113 - \$716,042
  - West Catlett Road from 4000' W. SR 99 to SR 99 - \$158,333

Interfund Development Services-Administration Services and Interfund Development Services-Road expenses were separated into two accounts. The total recommendation is \$757,727, which is an increase of \$99,296 (13%) compared to FY 2013-14. The administrative and road Interfund charges include engineering, accounting and management staff time spent in support of the Road Division.

Interfund Miscellaneous Non-Road revenues are recommended at \$31,950, a decrease of \$102,617. The revenue reflects charges to other budget units for administrative, engineering, weed control, and maintenance work performed by staff in the Road Division.

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 road work 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 2014-15.

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 counties and is being considered for elimination by the State.

## Use of Fund Balance

The Road Fund contains the following Restricted Fund Balance accounts with current (July 1, 2013) and projected (July 1, 2014) fund balances:

- Non-spendable Imprest Cash (Petty Cash)
  - Current \$500
  - Projected \$500
- Non-spendable Inventory
  - Current \$102,171
  - Projected \$102,171
- Restricted - 5<sup>th</sup> Street Bridge Maintenance
  - Current \$106,081
  - Projected \$111,081

# Development Services Department Road Fund (3-100)

---

*Danelle Stylos, Director*

- Restricted – FEMA/OES
  - Current           \$70,000
  - Projected       \$70,000
  
- Restricted Fund Balance
  - Current           \$5,313,486
  - Projected       \$3,616,450

It is recommended that the Restricted - 5<sup>th</sup> Street Bridge Maintenance fund balance be increased by \$5,000 in FY 2014-15 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 2014-15 Recommended Budget includes a cancellation of Restricted Fund Balance (Program 43-Road Maintenance decrease \$547,957), (Program 44-Road Engineer decrease \$202,856) (Program 45-Capital Improvement decrease \$984,408) for a total decrease of \$1,735,221, leaving an estimated ending balance of \$3,578,265.

No increases or decreases are recommended for FY 2014-15 in the Non-Spendable Imprest Cash or Restricted-FEMA/OES fund balances. The Non-Spendable Inventory is adjusted at year end to actual.

Development Services Department  
Road Fund (3-100)

Danelle Stylos, Director

FY 2014-15 ROAD PLAN													SEALS		PAVING
1/6/2014											\$39,000	\$35,000	\$250,000		
LINE	SUP. DIST.	PCI	ADT	AC LOCAL RES	STREET NAME	TOWN	FROM	TO	LENGTH (mile)	WIDTH (ft)	GRADING / PAVING	CHIP SEAL	MICRO-SURFACING	2" CONTRACT OVERLAY	
<b>OVERLAYS - SPRING 2015</b>															
1	5	17	363	RMNC	KIRKSVILLE RD.		SACRAMENTO AVE.	SR 113	3.44	20				\$716,042	
2	5	11	128	RMNC	WEST CATLETT RD.		4000' W. SR99	SR99	0.76	20				\$158,333	
<b>SEALS - SPRING 2015</b>															
3	5	56	956	MJC	RECLAMATION RD.		TISDALE ROAD	PELGER RD.	5.20	24			\$182,000		
4	5	79	956	MJC	RECLAMATION RD.		PELGER RD.	KIRKSVILLE RD.	3.29	24			\$115,150		
5	5	51	956	MJC	RECLAMATION RD.		KIRKSVILLE RD.	SR 113	2.19	24			\$76,650		
6					VARIOUS ADA SIDEWALK RECONSTRUCTION							80,000			
									TOTAL MILES: 14.88		miles				
											Estimate:	\$80,000	\$0	\$373,800	\$874,375
											Plan Estimate:	\$80,000	\$373,800	\$874,375	
											Budget:	\$ 80,000	\$400,000	\$875,000	
											Inspection and Testing:		\$67,511		
											<b>Grand Total for Road Plan:</b>		<b>\$1,395,686</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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	129,199	80,458	150,000	106,469	29.0-	
* GROSS BUDGET	129,199	80,458	150,000	106,469	29.0-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	129,199	80,458	150,000	106,469	29.0-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	129,199	69,051	150,000	106,469	29.0-	
TOTAL OTHER REVENUES	129,199	69,051	150,000	106,469	29.0-	
* UNREIMBURSED COSTS	0	11,407	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

- (\$43,531) Decrease in Contribution to Other Agencies reflecting reduced revenue

### Revenues

- (\$43,531) Decrease in Transportation Tax revenue

## Recommended Budget

This budget unit is recommended at \$106,469, which is a decrease of \$43,531 (29%) compared to FY 2013-14. This budget unit does not receive any funding from the General Fund. Funding for this program comes from the County's share of the Local Transportation Fund (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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	30,757	24,845	38,460	38,460	.0
OTHER CHARGES	9,517	348	2,458	13,598	453.2
* GROSS BUDGET	40,274	25,193	40,918	52,058	27.2
* NET BUDGET	40,274	25,193	40,918	52,058	27.2
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	35,132	13,546	61.4-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	40,274	25,193	76,050	65,604	13.7-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	772	368	800	800	.0
GENERAL REVENUES	81,855	41,478	75,250	64,804	13.9-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	82,627	41,846	76,050	65,604	13.7-
* UNREIMBURSED COSTS	42,353-	16,653-	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 street lights 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

### Other Charges

- \$12,399 Increase in Interfund DS Administration Services for Development Services Administration costs

## Program Discussion

The County Consolidated Street Lighting District consolidates over 40 smaller benefit areas and finances the maintenance and operation of street lights 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.

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

---

*Danelle Stylos, Director*

The City of Yuba City has responsibility for approximately 40% of the District geographic territory and provides for the operation and maintenance of those streetlights that now fall within the City limits. In October of 2012, \$798,040, the calculated amount of the fund balance attributed to the portion of the District that had been annexed to the City of Yuba City, was transferred to the City. 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 \$65,604, which is a decrease of \$10,446 (13.7%) compared to FY 2013-14. 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 \$1,291,828 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$1,326,960 at July 1, 2014.

The FY 2014-15 Recommended Budget includes an increase to Restricted Fund Balance in the amount of \$13,546, leaving a Restricted Fund Balance of \$1,340,506.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
* 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	850	380	55.3-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	850	380	55.3-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	737	259	850	380	55.3-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	737	259	850	380	55.3-
* UNREIMBURSED COSTS	737-	259-	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 2014-15.

### 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

This budget is recommended at \$380, which is a decrease of \$470 (55.3%) compared to FY 2013-14. The General Fund does not provide any financing for this budget unit.

### Use of Fund Balance

The Royo Ranchero Construction-Live Oak Canal fund contains a Restricted Fund Balance in the amount of \$41,389 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$42,239 at July 1, 2014. The FY 2014-15 Recommended Budget includes an increase in Obligated Fund Balance in the amount of \$380, leaving a Restricted Fund Balance of \$42,619.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
* 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	520	221	57.5-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	520	221	57.5-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	432	152	520	221	57.5-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	432	152	520	221	57.5-
* UNREIMBURSED COSTS	432-	152-	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 2014-15.

## 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

This budget is recommended at \$221, which is a decrease of \$299 (57.5%) compared to FY 2013-14. The General Fund does not provide any financing for this budget unit.

## Use of Fund Balance

The Royo Ranchero Construction fund contains a Restricted Fund Balance in the amount of \$24,295 as of July 1, 2013. It is estimated the Restricted Fund Balance will be \$24,815 on July 1, 2014.

The FY 2014-15 Recommended Budget contains an increase in Obligated Fund Balance of \$221, leaving a Restricted Fund Balance of \$25,036.

# Development Services Department

Danelle Stylos, Director

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

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS		UNIT: URBAN AREA RESIDENT ST LIGHTNG FUND: URBAN AREA RESIDENT ST LIGHTNG 3000 3-000			
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	14,152	12,040	17,264	18,264	5.8
OTHER CHARGES	3,898	166	3,776	13,488	257.2
* GROSS BUDGET	18,050	12,206	21,040	31,752	50.9
* NET BUDGET	18,050	12,206	21,040	31,752	50.9
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	4,059	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	18,050	12,206	25,099	31,752	26.5
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	23,481	11,967	25,099	21,002	16.3-
CANCELLATION OF OBLIGATED F/B	0	0	0	10,750	***
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	23,481	11,967	25,099	31,752	26.5
* UNREIMBURSED COSTS	5,431-	239	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.

### Program Discussion

The Urban Area Residential Street Lighting District finances the operation and 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

#### Other Charges

- \$12,399 Increase in Interfund DS Administration Services for Development Services Administration costs

The District includes eight subdivisions: three in the community of Sutter, two 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

# Development Services Department *Danelle Stylos, Director*

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

---

streetlights, but rather pays Pacific Gas and Electric to provide, maintain, and power the streetlights located in the District.

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 \$31,752, which is an increase of \$6,653 (26.5%) compared to FY 2013-14. 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 \$312,852 as of July 1, 2013. It is estimated the Restricted Fund Balance will be \$316,911 on July 1, 2014.

The FY 2014-15 Recommended Budget includes a cancellation of Restricted Fund Balance in the amount of \$10,750 leaving a Restricted Fund Balance of \$306,161.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	415,183	358,518	473,880	528,681	11.6	
SERVICES AND SUPPLIES	28,054	13,686	70,910	62,645	11.7-	
OTHER CHARGES	83,045	9,362	66,093	59,255	10.3-	
* GROSS BUDGET	526,282	381,566	610,883	650,581	6.5	
INTRAFUND TRANSFERS	122,813	2,030	104,946	164,836	57.1	
* NET BUDGET	649,095	383,596	715,829	815,417	13.9	
OTHER REVENUES						
USER PAY REVENUES	496,073	20,203	478,875	383,018	20.0-	
GOVERNMENTAL REVENUES	62,103	0	0	0	.0	
TOTAL OTHER REVENUES	558,176	20,203	478,875	383,018	20.0-	
* UNREIMBURSED COSTS	90,919	363,393	236,954	432,399	82.5	
ALLOCATED POSITIONS	5.00	5.20	5.20	5.20	.0	

## Purpose

Water Resources 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 stormwater 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

- \$146,475 Increase due to recommended reassignment of one Associate Civil Engineer position allocation from the Engineering Services (1-920) budget unit for FY 2014-15
- (\$100,442) Decrease due to transfer of Water and Wastewater System Operator position to the newly created Water/Wastewater Facilities budget unit (1-702)

### Intrafund Transfers

- \$60,652 Increase in Intrafund Administration Services reflecting the distribution of Development Services Administration costs

### Revenues

- (\$89,917) Decrease in Contribution from Other Agency related to transfer of Water and Wastewater System Operator position

## Program Discussion

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

Division staff perform the following duties:

- Floodplain management;
- Managing a joint urban area NPDES storm water permit with Yuba City;
- Planning and coordinating drainage improvements, including new development reviews;
- Implementing the County's groundwater management plans;
- Participating in integrated regional water management activities; and
- Coordinating selected flood control issues.

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

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 spent considerable time executing a grant for the Robbins Arsenic Remediation Feasibility Study. Once the Feasibility study is complete, future efforts will be concentrated on obtaining a construction grant for the new well and treatment plant for WWD1. In FY 2013-14, staff prepared and submitted a grant application for additional wastewater facility improvements and a grant application for a feasibility study including the inspection of water mains for leaks and the development of plans and specifications to install water meters.

In FY 2011-12, an Associate Civil Engineer Position was eliminated. It is requested an Associate Civil Engineer position be reassigned from the Engineering Services budget unit during FY 2014-15 due to the increase in responsibilities that has evolved since the position was eliminated. 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 Point water/wastewater development
- National Pollution Discharge Elimination System (NPDES) Permit activity
- Yuba City Drainage Basin Study
- West Yuba City Drainage Plan



## Recommended Budget

This budget unit is recommended at \$815,417, which is an increase of \$99,588 (13.9%) compared to FY 2013-14. The General Fund provides 53.0% of the financing for this budget unit and is increased by \$195,445 (82.5%) for FY 2014-15. This increase is primarily related to the recommended reassignment of an Associate Civil Engineer position allocation from the Engineering Services budget unit (1-920) to this budget unit. An experienced civil engineer will be assigned to this position.

The Water and Wastewater System Operator position is recommended to be transferred to the Water/Wastewater Facilities (1-701) budget unit. This position is a maintenance position and current duties are better reflected in General Services, which manages the Building Maintenance Division. A portion of the position will assist the Building Maintenance Division (1-700) with duties as assigned. Therefore, there is no change to 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 through a combination of reimbursements from SCWA, WWD1 and Rio Ramaza.

The Maintenance program has 2.0 FTE funded staff positions. In FY 2010-11, a Public Works Equipment Operator position was defunded and remains vacant and unfunded. The Road Department (3-100) budget unit provides labor and equipment to maintain collection ditches, inlets, storm drains,

pumping stations, open channel conveyances, and maintenance of the Live Oak Canal.

The General Fund provides 11.6% of the funding for services provided under the Maintenance program. The remainder is provided through a combination of reimbursements from the SCWA Zones of Benefit and the Road Fund.

## 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 Flood Control (1-923)

Danelle Stylos, Director

EXECUTIVE SUMMARY						
DEPT HEAD: DANELLE STYLOS	UNIT: FLOOD CONTROL		FUND: GENERAL		0001 1-923	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	47,510	22,618	578,200	178,200	69.2-	
* GROSS BUDGET	47,510	22,618	578,200	178,200	69.2-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	47,510	22,618	578,200	178,200	69.2-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	96,844	0	548,000	148,000	73.0-	
TOTAL OTHER REVENUES	96,844	0	548,000	148,000	73.0-	
* UNREIMBURSED COSTS	49,334-	22,618	30,200	30,200	.0	
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

- (\$400,000) Decrease in Special Departmental Expenses (Flood) reflecting FY 2014-15 funding for the United States Army Corps of Engineers Feasibility Study

## Revenues

- (\$400,000) Decrease in estimated State Grant reflecting FY 2014-15 funding for the United States Army Corps of Engineers Feasibility Study

## 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.

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 of 2007, Sutter County, Sutter County Water Agency, Butte County, 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 \$148,000. These funds are received by the County and are passed through (reimbursed) to SBFCA to fund the feasibility study.

This budget unit also appropriates funding 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 \$178,200, which is a decrease of \$400,000 (69.2%) compared to FY 2013-14. The General Fund provides 16.9% of the financing for this budget unit and is the same as FY 2013-14.

## **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 FY 2014-15. The recommended budget 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	0	8,085	0	0	.0
OTHER CHARGES	239,125	48	131,408	126,035	4.1-
* GROSS BUDGET	239,125	8,133	131,408	126,035	4.1-
* NET BUDGET	239,125	8,133	131,408	126,035	4.1-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	7,202	11,315	57.1
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	239,125	8,133	138,610	137,350	.9-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	112,057	301,811	2,000	2,000	.0
GOVERNMENTAL REVENUES	1,871	887	1,800	1,800	.0
GENERAL REVENUES	130,322	78,627	134,810	133,550	.9-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	244,250	381,325	138,610	137,350	.9-
* UNREIMBURSED COSTS	5,125-	373,192-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.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; and
- 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

### Other Charges

- (\$5,360) Decrease in Interfund Water Resources for Live Oak Canal maintenance work

## Revenues

- (\$1,260) Decrease in revenue from Assessments from Zones 4 thru 8 for Live Oak Canal maintenance work

## Program Discussion

The major source of revenue for the SCWA is County-wide 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 0331. 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 2013-14, 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 a decrease of \$1,260 (0.9%) compared to FY 2013-14. 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 \$128,350 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$135,551 at July 1, 2014.

The FY 2014-15 Recommended Budget includes an Increase in Obligated Fund Balance of \$11,315, leaving an estimated balance of \$146,866.

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

*Danelle Stylos, Director*

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: LO CANAL OPERATIONS & MAINTENC FUND: LO CANAL OPERATIONS & MAINTENC 0321 0-321				
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	0	0	114,025	114,025	.0
* GROSS BUDGET	0	0	114,025	114,025	.0
* NET BUDGET	0	0	114,025	114,025	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	0	950	***
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	114,025	114,975	.8
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	0	67,332	114,025	114,975	.8
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	0	67,332	114,025	114,975	.8
* UNREIMBURSED COSTS	0	67,332-	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 assessments were 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 of 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 capital funds derived from drainage connection, or impact fees, collected for new development impacts, which will remain in each individual zone fund, from the operations and maintenance funds. The operations and maintenance assessments can then be transferred as needed to 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 Zones 4 through 8.

## Major Budget Changes

There are no major budget changes in FY 2014-15.

## Program Discussion

The Live Oak Canal Operations fund currently has no assigned staff and its functions are performed by County positions allocated in the Water Resources budget unit (1-922). Personnel, supplies, and equipment costs for the operation and maintenance tasks are funded within the Water Resources budget unit and charged to this budget unit through the Interfund Water Resources 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 \$114,975, an increase of \$950 (0.8%) compared to FY 2013-14. 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 does not contain any fund balance amounts for FY 2013-14. The recommended budgeted includes an Increase in Obligated Fund Balance in the amount of \$950.

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

---

**\*\* 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 2014-15.

## **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.



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

---

**Recommended Budget**

These budgets are recommended as follows:

- Zone 2 (0-324): \$250
- Zone 11 (0-332): \$1,150
- Zone 12 (0-333): \$22
- Zone 13 (0-334): \$680

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

- Zone 2 (0-324)
  - Increase \$249
  - Balance \$28,326
- Zone 11 (0-332)
  - Increase \$1,101
  - Balance \$127,936
- Zone 12 (0-333)
  - Increase \$21
  - Balance \$2,434
- Zone 13 (0-334)
  - Increase \$679
  - Balance \$76,543

**Use of Fund Balance**

Each of the budget units contains a Restricted Fund Balance with the following current (July 1, 2013) and projected (July 1, 2014) fund balances:

- Zone 2 (0-324)
  - Current \$27,527
  - Projected \$28,077
- Zone 11 (0-332)
  - Current \$123,423
  - Projected \$126,787
- Zone 12 (0-333)
  - Current \$2,372
  - Projected \$2,413
- Zone 13 (0-334)
  - Current \$74,555
  - Projected \$75,864

The FY 2014-15 Recommended Budget includes the following increases in Obligated Fund Balances and estimated ending balances.

**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*

E X E C U T I V E S U M M A R Y						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #2		FUND: COUNTY WATER ZONE #2		0324 0-324	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	0	1	1	1	.0	
* GROSS BUDGET	0	1	1	1	.0	
* NET BUDGET	0	1	1	1	.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	550	249	54.7-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	0	1	551	250	54.6-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	490	172	551	250	54.6-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	490	172	551	250	54.6-	
* UNREIMBURSED COSTS	490-	171-	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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	0	1	1	49	4,800.0	
* GROSS BUDGET	0	1	1	49	4,800.0	
* NET BUDGET	0	1	1	49	4,800.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	3,364	1,101	67.3-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	0	1	3,365	1,150	65.8-	
OTHER REVENUES						
USER PAY REVENUES	0	0	1,200	0	100.0-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	2,197	772	2,165	1,150	46.9-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	2,197	772	3,365	1,150	65.8-	
* UNREIMBURSED COSTS	2,197-	771-	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*

E X E C U T I V E S U M M A R Y						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #12	FUND: COUNTY WATER ZONE #12			0333 0-333	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	0	1	1	1	.0	
* GROSS BUDGET	0	1	1	1	.0	
* NET BUDGET	0	1	1	1	.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	41	21	48.8-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	0	1	42	22	47.6-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	42	15	42	22	47.6-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	42	15	42	22	47.6-	
* UNREIMBURSED COSTS	42-	14-	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*

E X E C U T I V E S U M M A R Y						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #13		FUND: COUNTY WATER ZONE #13		0334 0-334	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	0	1	1	1	.0	
* GROSS BUDGET	0	1	1	1	.0	
* NET BUDGET	0	1	1	1	.0	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	1,309	679	48.1-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	0	1	1,310	680	48.1-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	1,327	466	1,310	680	48.1-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	1,327	466	1,310	680	48.1-	
* UNREIMBURSED COSTS	1,327-	465-	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*

## **\*\* 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 crossings of the Live Oak Canal and the canal itself south of Zone 8, construction of 6,200

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

---

*Danelle Stylos, Director*

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

- \$15,392 Increase in Professional Services for Zones 4 and 7.

### Other Charges

- (\$43,662) Decrease in Interfund Miscellaneous Non-Road in Zone 4 (\$32,749) and Zone 7 (\$10,913) due to no projects being planned for FY 2014-15
- (\$8,193) Decrease in Interfund PW Admin in Zone 4 (\$7,083) and Zone 7 (\$1,110)
- \$1,405 Increase in Interfund Administration Miscellaneous Departments in Zone 8

### Revenues

- (\$19,545) Decrease in revenues due to interest earned in Zones 4-8

- \$44,000 Increase in New Construction Drainage Fees for Zone 6

## 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

These budget units are recommended as follows:

- Fund 326-Zone 4 \$11,180
- Fund 327-Zone 5 \$5,000
- Fund 328-Zone 6 \$48,600
- Fund 329-Zone 7 \$8,757
- Fund 330-Zone 8 \$12,337

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 current (July 1, 2013) and projected (July 1, 2014) fund balances.

- Fund 326-Zone 4
  - Current \$311,611
  - Projected \$244,839

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

---

*Danelle Stylos, Director*

- Fund 327-Zone 5
  - Current \$695,027
  - Projected \$702,592
  
- Fund 328-Zone 6
  - Current \$518,040
  - Projected \$527,357
  
- Fund 329-Zone 7
  - Current \$235,659
  - Projected \$218,908
  
- Fund 330-Zone 8
  - Current \$21,095
  - Projected \$21,095

The FY 2014-15 Recommended Budget includes the following increases or cancellations in Obligated Fund Balances and estimated ending balances.

- Fund 326-Zone 4
  - Cancellation \$8,975
  - Balance \$237,534
  
- Fund 327-Zone 5
  - Increase \$1,511
  - Balance \$705,887
  
- Fund 328-Zone 6
  - Increase \$43,912
  - Balance \$571,201
  
- Fund 329-Zone 7
  - Cancellation \$6,107
  - Balance \$212,872
  
- Fund 330-Zone 8
  - Cancellation \$12,157
  - Balance \$8,933



Development Services Department

Danelle Stylos, Director

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

E X E C U T I V E S U M M A R Y						
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #4		FUND: COUNTY WATER ZONE #4		0326 0-326	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	7,875	0	4,185	6,768	61.7	
OTHER CHARGES	34,149	14	41,996	4,412	89.5-	
CAPITAL ASSETS	0	504	26,391	0	100.0-	
* GROSS BUDGET	42,024	518	72,572	11,180	84.6-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	42,024	518	72,572	11,180	84.6-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	42,024	518	72,572	11,180	84.6-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	36,052	1,947	5,800	2,205	62.0-	
CANCELLATION OF OBLIGATED F/B	0	0	66,772	8,975	86.6-	
GENERAL REVENUES	0	0	0	0	.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	36,052	1,947	72,572	11,180	84.6-	
* UNREIMBURSED COSTS	5,972	1,429-	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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	1,543	0	5,069	1,505	70.3-	
OTHER CHARGES	14,368	6	366	1,984	442.1	
* GROSS BUDGET	15,911	6	5,435	3,489	35.8-	
* NET BUDGET	15,911	6	5,435	3,489	35.8-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASE IN OBLIGATED F/B	0	0	7,565	1,511	80.0-	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	15,911	6	13,000	5,000	61.5-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	26,865	4,347	13,000	5,000	61.5-	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	26,865	4,347	13,000	5,000	61.5-	
* UNREIMBURSED COSTS	10,954-	4,341-	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)

E X E C U T I V E S U M M A R Y					
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #6		FUND: COUNTY WATER ZONE #6		0328 0-328
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	287	0	942	4,150	340.6
OTHER CHARGES	22,660	71	141	538	281.6
* GROSS BUDGET	22,947	71	1,083	4,688	332.9
* NET BUDGET	22,947	71	1,083	4,688	332.9
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	9,317	43,912	371.3
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	22,947	71	10,400	48,600	367.3
OTHER REVENUES					
USER PAY REVENUES	767	0	0	44,000	***
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	31,961	3,240	10,400	4,600	55.8-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	32,728	3,240	10,400	48,600	367.3
* UNREIMBURSED COSTS	9,781-	3,169-	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*

E X E C U T I V E S U M M A R Y					
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #7		FUND: COUNTY WATER ZONE #7		0329 0-329
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	1,722	0	5,415	7,685	41.9
OTHER CHARGES	27,232	9	13,357	1,072	92.0-
CAPITAL ASSETS	0	2,132	2,778	0	100.0-
* GROSS BUDGET	28,954	2,141	21,550	8,757	59.4-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	28,954	2,141	21,550	8,757	59.4-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	28,954	2,141	21,550	8,757	59.4-
OTHER REVENUES					
USER PAY REVENUES	900	0	500	500	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	31,389	1,466	4,300	2,150	50.0-
CANCELLATION OF OBLIGATED F/B	0	0	16,750	6,107	63.5-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILAABLE FINANCING	32,289	1,466	21,550	8,757	59.4-
* UNREIMBURSED COSTS	3,335-	675	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 #8		FUND: COUNTY WATER ZONE #8		0330 0-330	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	4,305	0	0	10,892	***	
OTHER CHARGES	13,781	6,230	63	1,445	2,193.7	
* GROSS BUDGET	18,086	6,230	63	12,337	19,482.5	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	18,086	6,230	63	12,337	19,482.5	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	18,086	6,230	63	12,337	19,482.5	
OTHER REVENUES						
USER PAY REVENUES	11,494	3,278	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	14,242	184	63	180	185.7	
CANCELLATION OF OBLIGATED F/B	0	0	0	12,157	***	
GENERAL REVENUES	0	0	0	0	.0	
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0	
TOTAL AVAILABLE FINANCING	25,736	3,462	63	12,337	19,482.5	
* UNREIMBURSED COSTS	7,650-	2,768	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

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

*Danelle Stylos, Director*

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: DANELLE STYLOS	UNIT: COUNTY WATER ZONE #9	FUND: COUNTY WATER ZONE #9			0331 0-331
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	1,174	2	1,502	1,562	4.0
* GROSS BUDGET	1,174	2	1,502	1,562	4.0
* NET BUDGET	1,174	2	1,502	1,562	4.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	4,118	3,998	2.9-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	1,174	2	5,620	5,560	1.1-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	5,538	2,887	5,620	5,560	1.1-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	5,538	2,887	5,620	5,560	1.1-
* UNREIMBURSED COSTS	4,364-	2,885-	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 2014-15.

**Program Discussion**

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

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

---

*Danelle Stylos, Director*

SCWA Board of Directors, so the current 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 \$5,560, which is a decrease of \$60 (1.1%) compared to FY 2013-14. 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 \$17,539 as of July 1, 2013. It is estimated the Committed Fund Balance will equal \$21,657 at July 1, 2014.

The FY 2014-15 Recommended Budget includes an increase in Obligated Fund Balance in the amount of \$3,998 leaving an estimated ending balance of \$25,655.

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

---

## 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 recirculating gravel 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 enterprise fund and reflects the cost of operating and maintaining the water system and wastewater system at the Town of Robbins.

## Major Budget Changes

### Expenses

- (\$36,300) Decrease in Professional /Specialized Services
- \$3,900 Increase in Utilities

### Revenues

- \$23,000 Increase in user fee revenue due to an approved increase in water service rates
- (\$205,008) Decrease in State grant

## Program Discussion

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

The Water Service Program (01) provides potable water service to 94 connections, operating and maintaining a water treatment system with a water well, a filtration system for iron and manganese, and a water distribution system to individual parcels. The water system is a public water system and operates under the regulatory oversight of the California Department of Public Health.



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

---

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

Sutter County provides State certified personnel to manage and operate the water and wastewater systems. Those costs are charged to the District.

## Recommended Budget

The FY 2014-15 recommended budget for Waterworks District No. 1 totals \$244,191 for the water system (01) and \$256,993 for the Wastewater Service (02). The budget reflects the total expenditures associated with Operations & Maintenance, Structure Improvements, 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 budget that was 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 that includes arsenic removal technologies. Most major budget changes reflect the ongoing staff efforts and receipt of State grant income associated with this feasibility study.

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.

Budgeted operating revenues do not include enough revenue to meet 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.

Currently, the District is in the process of procuring grant funding for a number of wastewater collection and treatment improvements, plus grant funding for the water main leak detection and installation of water meters. The District will soon be applying for grant funding to construct a new water treatment plant that includes arsenic removal.

# Development Services Department *Waterworks District No. 1 Board of Directors*

## Waterworks District #1 (4-400)

---

While the Water Service Program (01) and Wastewater Service Program (02) expects ongoing revenue to cover all ongoing expenses, total revenues for the District are not expected to cover all ongoing operations and maintenance expenditures including depreciation expense in FY 2014-15, resulting in a projected deficit of \$253,956 for the fiscal year. This is in addition to prior deficits, which were considered in February of 2011 when the Sutter County Board of Supervisors approved an “interim” loan from the General Fund to the District. The loan was approved up to a maximum of \$670,000 and for the period of 18 months. When approved, it was anticipated that prior to the end of the 18 month term of the loan, the District would refinance the loan, request the forgiveness of all or a portion of the loan, or otherwise repay the loan. These options will need to be considered by the District in the coming fiscal year.

### Use of Fund Balance

This fund contains a Net Asset Balance in the amount of (\$1,083,864) as of July 1, 2013, including long term loan obligations. It is estimated that the Net Asset Balance will equal (\$1,337,820) at July 1, 2014, inclusive of long term loan obligations. This fund also contains an Investment in Fixed Asset-Water Equity account with a balance at July 1, 2013 in the amount of \$2,375,149.

There is a recommended decrease to Restricted Fund Balance for FY 2014-15 of \$253,956.

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

---

**Sutter County Water Works District No. 1 - Overall**

Budget Unit Number 4400

2015

**Overall District Managerial Budget**

**Budget**

<b>Operations &amp; Maintenance Costs</b>	<b>\$265,663</b>
<i>Major Cost Components Include:</i>	
<i>Structures Maintenance (Excluding Capital Improvements)</i>	\$48,500
<i>Utilities</i>	\$31,000
<i>Operator &amp; Administrative Staff Costs (Excluding staff time for grant applications and construction management)</i>	\$157,000
<i>Interest and Principle Expense on State Loan</i>	\$10,728
<i>Other Expenses (memberships, permit fees, tools, lab tests, interest payments on loans, protective clothing, etc.)</i>	\$18,435
<b>Revenues</b>	<b>\$196,500</b>
<b>Operations Surplus/Deficit for FY 2014</b>	<b>(\$69,163)</b>
<b>Depreciation Expense for FY 2014</b>	<b>\$160,521</b>
<b>Capital Expenses</b>	<b>\$75,000</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>\$40,000</b>

*\*Note: Staff intends to pump an extra ten STEP tanks this year to eliminate backlog created by deferred maintenance. This will reduce deficit in 2015. Also anticipate lower Operator & Admin expenses due to improvements to system and cleaning of STEP tanks.*

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

---

**Sutter County Water Works District No. 1 - Water Program**

Budget Unit Number 4400-4400-01  
 Water System Managerial Budget

2015  
 Budget

<b>Operations &amp; Maintenance Costs</b>		<b>\$134,739</b>
<i>Major Cost Components Include:</i>		
Structures Maintenance (Excluding Capital Improvements, including Arsenic Feasibility Study Expenses)	\$32,500	
Utilities	\$20,000	
Operator & Administrative Staff Costs (Excluding staff time for grant applications and construction management)	\$78,000	
Interest and Principle Expense on State Loan	\$1,854	
Other Expenses (memberships, permit fees, tools, lab tests, interest payments on loans, protective clothing, etc.)	\$2,385	
<b>Revenues</b>		<b>\$88,700</b>
<b>Operations Surplus/Deficit for FY 2014 (Excluding Depreciation and Capital Improvements)</b>		<b>(\$46,039)</b>
<b>Depreciation Expense for FY 2014</b>		<b>\$34,452</b>
<b>Capital Expenses</b>		<b>\$75,000</b>
<i>Major Cost Components Include:</i>		
* Staff Costs for Grant Applications & Construction Mgmt.		
* Treatment Facility Design by Consultant		
<b>Total Anticipated Grant Funding to offset Capital Expenses:</b>		<b>\$40,000</b>
<b>Anticipated Ending Fund Balance (as of June 30, 2013):</b>		<b>TBD</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**

Budget Unit Number 4400-4400-02

2015

*Wastewater System Managerial Budget*

**Budget**

<b>Operations &amp; Maintenance Costs</b>	<b>\$130,924</b>
<i>Major Cost Components Include:</i>	
<i>Structures Maintenance (Excluding Capital Improvements)</i>	<i>\$16,000</i>
<i>Utilities</i>	<i>\$11,000</i>
<i>Operator &amp; Administrative Staff Costs (Excluding staff time for grant applications and construction management)</i>	<i>\$79,000</i>
<i>Interest and Principle Expense on State Loan</i>	<i>\$8,874</i>
<i>Other Expenses (memberships, permit fees, tools, lab tests, interest payments on loans, protective clothing, etc.)</i>	<i>\$16,050</i>
<b>Revenues</b>	<b>\$107,800</b>
<b>Operations Surplus/Deficit for FY 2015</b>	<b>(\$23,124)</b>

<b>Depreciation Expense for FY 2015</b>	<b>\$126,069</b>
---	------------------

<b>Capital Expenses</b>	<b>\$0</b>
<i>Major Cost Components Include:</i>	
<i>* Staff Costs for Grant Applications &amp; Construction Mgmt.</i>	<i>\$0</i>
<i>* Treatment Facility Upgrades</i>	<i>\$0</i>
<i>* Design and Project Management by Consultant</i>	<i>\$0</i>
<b>Total Anticipated Grant Funding to offset Capital Expenses:</b>	<b>\$0</b>

*\*Note: Staff intends to pump an extra ten STEP tanks this year to eliminate backlog created by deferred maintenance. This will reduce deficit in 2015. Also anticipate lower Operator & Admin expenses due to improvements to system and cleaning of STEP tanks.*

This Page Left Intentionally Blank



# General Government

## *Section C*

The Sutter County Board of Supervisors conducts its regular meetings at the Hall of Records on Second Street in Yuba City. The building was constructed in 1881.





EXECUTIVE SUMMARY						
DEPT HEAD: TODD RETZLOFF	UNIT: ASSESSOR	FUND: GENERAL			0001 1-203	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,809,553	1,356,358	1,918,244	1,930,477	.6	
SERVICES AND SUPPLIES	30,235	14,662	35,355	27,705	21.6-	
OTHER CHARGES	141,335	53,605	207,322	134,518	35.1-	
CAPITAL ASSETS	0	0	0	46,500	***	
* GROSS BUDGET	1,981,123	1,424,625	2,160,921	2,139,200	1.0-	
INTRAFUND TRANSFERS	15,959	10,295	27,908	19,749	29.2-	
* NET BUDGET	1,997,082	1,434,920	2,188,829	2,158,949	1.4-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	139,867	142,983	143,950	24,750	82.8-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	139,867	142,983	143,950	24,750	82.8-	
* UNREIMBURSED COSTS	1,857,215	1,291,937	2,044,879	2,134,199	4.4	
ALLOCATED POSITIONS	22.00	22.00	22.00	22.00	.0	

### 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.

### Major Budget Changes

#### Salaries & Benefits

- (\$56,800) Decrease reflecting current vacancies and anticipated staffing turnover
- \$69,033 General increase due to negotiated Salaries and Benefits

#### Other Charges

- (\$73,221) Decrease in Interfund Information Technology charges as provided by the General Services Department

#### Capital Assets

- \$25,500 One Replacement Pick-Up Truck
- \$21,000 One Replacement Small SUV

#### Revenues

- (\$115,450) 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.

As appraisal staff have been processing the roll, staff have seen an increase in the market value of most real property in Sutter County, which will reflect positively upon the 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

the 2013-14 budget year, one of the staff appraisers retired leaving the remaining appraisal staff to take on the additional workload. Despite the decrease in staffing and after five consecutive years of requesting that the Board of Equalization approve a 30-day extension to complete the annual assessment roll, the Department anticipates, with great pleasure, that it will complete the roll on time this year. Therefore, the FY 2014-15 roll will be delivered to the County Auditor on or before July 1, 2014.

Although insufficient data is available at this time to derive a reliable forecast, it is anticipated the roll will increase for FY 2014-15 by as much as .5 to 2 percent.

### Looking Forward

Over the past couple of years, the appraisal staff have 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. As such, the Assistant Assessor position will continue to be held vacant and unfunded for FY 2014-15. After much thought and discussion, the Assessor decided to not fill one currently vacant Appraiser position. This will create ongoing salary savings for the County. It is the Assessor's opinion that this will have the least amount of impact upon the County, cities, and citizens of Sutter County. 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 \$2,158,949. The General Fund provides 98.9% of the financing for the Department, and is increased by \$89,320 (4.4%) compared to FY 2013-14.

The increase in the Department's unreimbursed cost is 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 is recommended that the Interfund Transfer-In be reduced to \$16,000. The recommended \$16,000 will offset Extra Help staff costs, which is also recommended at \$16,000. 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 effective for 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 \$46,400 on July 1, 2014.

Salaries and related benefits have been reduced, for FY 2014-15 only, by \$56,800 to reflect current vacancies and anticipated staffing turnover. Additional savings may be achieved during the year. No formal staffing reductions are recommended at this time.

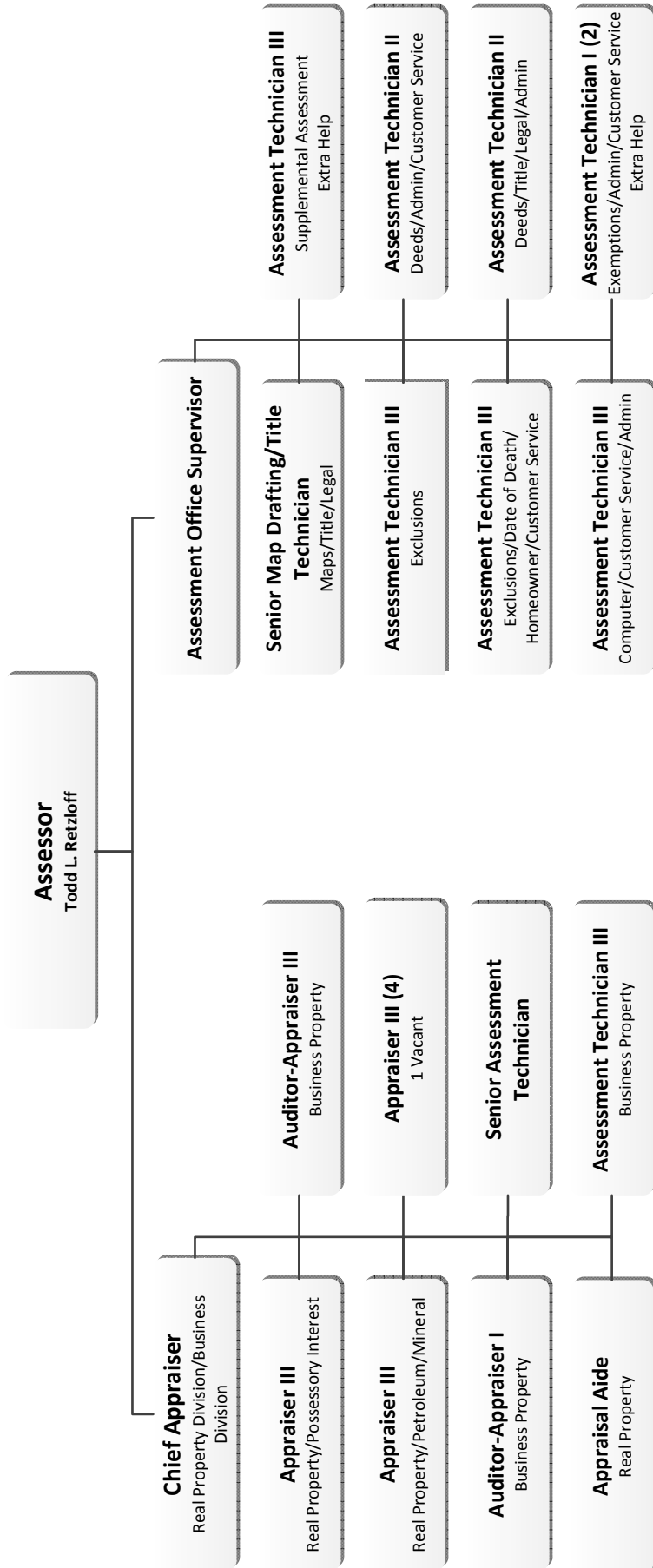
Capital Assets are recommended at \$46,500 for the purchase of one replacement pick-up truck (\$25,500) and one replacement small SUV (\$21,000). These vehicles will replace vehicles #313, a 1998 pick-up, and vehicle #269, a 1999 sedan. Both vehicles have had mechanical problems and have proven to be unreliable and costly to maintain.

## **Use of Fund Balance**

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

This Page Left Intentionally Blank

**Assessor  
FY 2014-2015  
Recommended**



EXECUTIVE SUMMARY						
DEPT HEAD: ROBERT E STARK	UNIT: AUDITOR-CONTROLLER		FUND: GENERAL		0001 1-201	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,003,576	867,015	1,052,457	1,052,821	.0	
SERVICES AND SUPPLIES	23,153	24,713	34,000	74,560	119.3	
OTHER CHARGES	321,869	98,674	265,299	266,753	.5	
* GROSS BUDGET	1,348,598	990,402	1,351,756	1,394,134	3.1	
INTRAFUND TRANSFERS	13,687	11,179	19,052	17,151	10.0-	
* NET BUDGET	1,362,285	1,001,581	1,370,808	1,411,285	3.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	3,156	2,650	2,500	2,500	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	3,156	2,650	2,500	2,500	.0	
* UNREIMBURSED COSTS	1,359,129	998,931	1,368,308	1,408,785	3.0	
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.

## Major Budget Changes

### Services & Supplies

- \$38,400 Increase in Professional and Specialized Services for one-time consultant costs related to the SunGard implementation project

## 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.

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.

### Legal Fees

A significant request in this budget unit is the reimbursement of legal fees to the Auditor-Controller and Assistant Auditor-Controller. This has been incorrectly mischaracterized during past budget hearings as solely for the reimbursement of legal costs of the Auditor-Controller and the Assistant Auditor-Controller. The basis for this request is (1) to provide funds for the reimbursement of approximately \$60,000 of legal costs to the Assistant Auditor-Controller, (2) to provide (or set aside) funds (estimate \$500,000) for the reimbursement of the Auditor-Controller's legal expense and (3) to provide for legal counsel (estimate \$40,000) for the Auditor-Controller's Office for necessary legal services needed by the office to conduct business due to the Declaration of Conflict of Interest by County Counsel.

### SunGard Personnel-Payroll System Implementation

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 Personnel, Payroll, and Purchasing modules are now scheduled to be implemented by January of 2015; the Budget module and some peripheral components will be implemented at a later date.

## New Auditing Standards

In May 2006, the American Institute of Certified Public Accountants, the national professional organization for certified public accountants, issued Statement on Auditing Standards (SAS) No. 112, *Communicating Internal Control Related Matters Identified in an Audit*. SAS No. 112 establishes standards, responsibilities and guidance for auditors during a financial statement audit engagement for identifying and evaluating a client's internal control over financial reporting. This new standard requires the auditor to report *in writing* to management and the governing body any control deficiencies found during the audit that are considered significant deficiencies and/or material weaknesses.

In the past, the County could contract out the preparation of financial statements to a certified public accountant. SAS 112, however, requires the Auditor-Controller's Office to be responsible for and to have controls over the preparation of the financial statements, including the footnote disclosures. The Auditor-Controller's professional accounting staff will compile the statements annually and obtain the necessary documentary evidence from all County departments so the County complies with SAS 112.

## Accomplishments

The Auditor's Office has received the State Controller's Award for Achieving Excellence in Financial Reporting in 2004 and 2006-2012. 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 sixth 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.

## FY 2014-15 Objectives

The goals of the Auditor-Controller's Office for FY 2014-15 are (1) to complete implementation of the new SunGard payroll system; (2) to complete publication of the Auditor-Controller's policies and procedures manual; (3) to continue to hold annual meetings with service departments and others to increase general Cost Plan knowledge in the County and update them on procedures for developing rates and allocations (to increase efficiency and reduce workload by providing authoritative information at the outset of the process); (4) to increase payroll efficiency by encouraging more employees to sign up for direct deposit; (5) to streamline the journal entry process; (6) to continue to educate and inform departments on how to prepare a journal entry; (7) to establish a migration and implementation plan for conversion of the Fixed Asset Access Database to the Capital Asset SunGard application; (8) to continue a Tax Rate Area consolidation process in order to provide efficiencies in the County property tax system; (9) work with County departments to bring in additional revenue for the County related to A-87 Cost reimbursement through 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.

## CAO Recommendation

This budget is recommended at \$1,411,285. The General Fund provides 99.8% of the financing for this budget unit and is increased by \$40,477 (3.0%) compared to FY 2013-14.

With the exception of the addition of \$38,400 recommended in the Professional and Specialized Services account for the purposes of funding outside contract services for the implementation of the SunGard Payroll/HR System, this recommendation remains the same as the prior year Adopted Budget.

Extra Help funding continues to include \$8,200 to fund approximately 550 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 budget recommendation also includes \$6,900 for SunGard-related training and travel for Auditor-Controller staff. This recommendation was included in the prior year's Adopted Budget. Much of these costs will be charged out to departments and will eventually be reimbursed through the A-87 cost plan.

For the 10<sup>th</sup> year in a row, the Auditor-Controller has requested funding for reimbursement of legal fees and for on-going legal representation. The first request was made for FY 2005-06, in the amount of \$100,000. The Auditor has requested \$600,000 for FY 2014-15. Of this \$600,000, \$560,000 is related to the defense

of the Auditor-Controller and Assistant Auditor-Controller against their accusations and indictments by previous Grand Juries. The remaining \$40,000 is requested for outside counsel to respond to business-related legal questions the Auditor may have. The Board has repeatedly turned down the Auditor's request for reimbursement of legal expenses. The Auditor's requested amounts have not been included in the Recommended Budget.

The SunGard HR/Payroll module is scheduled to "go-live" for the first paycheck of 2015. In order to provide support for the payroll staff SunGard staff will be coming to the County for one week every month from July – December. The cost for the staff support is \$38,400. There is an additional cost for SunGard staff time to assist in scheduling those trips and to provide technical support to County staff. That cost, \$5,760 is budgeted in the Information Technology budget unit.

The Auditor has requested that one Accounting Technician II position be added to his Department in FY 2014-15. This request is not recommended.

## Use of Fund Balance

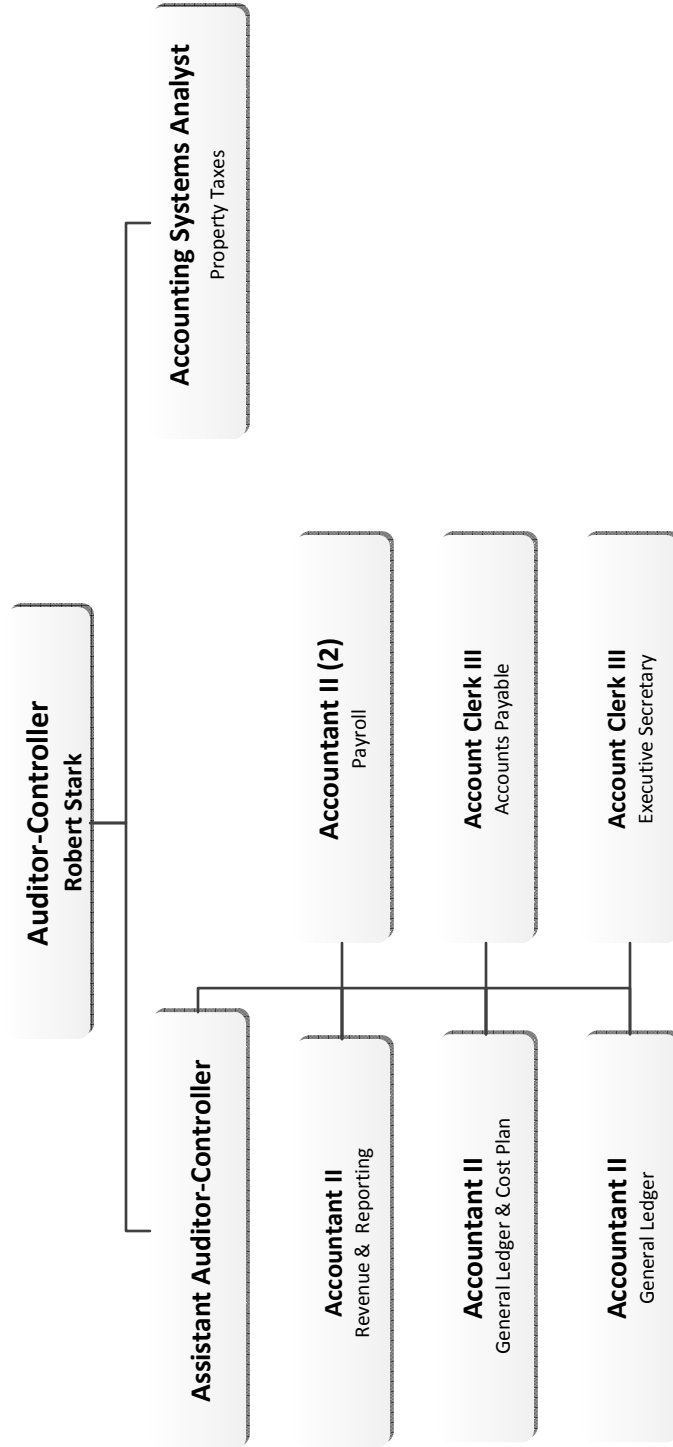
This budget unit is within the General Fund. This budget does not include the use of any specific fund balance.

**This Page Left Intentionally Blank**

# Auditor-Controller

FY 2014-2015

*Recommended*



# Board of Supervisors (1-101)

DEPT HEAD:	EXECUTIVE SUMMARY					0001 1-101
	UNIT: BOARD OF SUPERVISORS		FUND: GENERAL			
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	256,203	201,298	251,531	242,111	3.7-	
SERVICES AND SUPPLIES	45,791	24,740	44,600	44,600	.0	
OTHER CHARGES	36,093	29,277	47,368	34,951	26.2-	
* GROSS BUDGET	338,087	255,315	343,499	321,662	6.4-	
INTRAFUND TRANSFERS	1,625	3,543	2,721	4,346	59.7	
* NET BUDGET	339,712	258,858	346,220	326,008	5.8-	
OTHER REVENUES						
USER PAY REVENUES	3	85	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	3	85	0	0	.0	
* UNREIMBURSED COSTS	339,709	258,773	346,220	326,008	5.8-	
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

### Salaries & Benefits

- (\$11,016) Decrease in County Contribution – Group Insurance

### Other Charges

- (\$7,820) Decrease in Interfund Technology Charges as provided by the General Services Department

## 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.

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 last June on the first phase of a 44-mile levee rehabilitation project along the west bank of the Feather River. Last summer, a one mile section at Shanghai Bend, considered one of the most vulnerable sections of levee in the entire project, was completed. Year two of the levee work began during the spring of

## Board of Supervisors (1-101)

---

2014, with work performed both south and north of Shanghai Bend, including the Live Oak area.

Improvements to Highway 99 continued through FY 2013-14. A ribbon cutting ceremony for the new bridge over the Feather River at Nicolaus was scheduled for mid-June. The completion of the project heralds the existence of a four lane highway from Yuba City to Sacramento, improving safety and commute times.

A new Board Committee committed to economic development was created in 2013. Two Supervisors serve as the Sutter Forward committee, which conducted two public meetings with area business owners and interested parties to develop economic development strategies.

It was another busy year for the Board:

- In July, the Board approved a lease with the Disabled American Veterans to provide a meeting room and to open up space for a community meeting room at the Veteran's Hall.
- In August, the Board approved a budget amendment approving additional funding for the Jail Expansion Project, for earthquake retrofitting. The bulk of the \$10 million project is being paid with bond-financed grant funding from the State of California.
- Also in August, the Board approved 22 new positions to staff the new Call Center in the Human Services Department, Welfare and Social Services Division, to handle the expected workload and answer client questions associated with the expansion of Medicare eligibility in California, eligibility for insurance through the Affordable Care Act, and all other

related services provided by Human Services. The positions are paid for by funds from the State and Federal governments. An estimated 5,500 individuals in Sutter County are newly eligible for Medicare as a result of the Affordable Care Act.

- August was also the date for the groundbreaking of the new Sutter County Courthouse, being built by the State of California. Supervisors attended the event with officials from the judiciary. As construction continues, the Board will consider how best to utilize space currently occupied by the courts in existing County buildings on Second Street, once those facilities are vacated.
- In September, the Board approved a formal program for Public Information about the National Flood Insurance Program, which helped the County improve its FEMA Community Rating, which will help further reduce the cost for flood insurance for certain areas of the County.
- Also in September, the Board awarded a contract for the second phase of the expansion and remodeling of the County Agriculture Department on Garden Highway. The work was completed in February of 2014.
- In October, the Board conducted a joint meeting with the Yuba City City Council to discuss economic development, traffic patterns and road improvements, the concept of combining dispatch centers for emergency responders, and homelessness in the community.
- In November, the Board approved a Memorandum of Understanding with

## Board of Supervisors (1-101)

---

the Law Enforcement bargaining unit. An MOU with the Fire Safety Unit was approved in February and an agreement was reached with the General, Supervisory, and Professional Unit in March.

- In December, the Board approved a Transportation Circulation and Improvement Plan, to prioritize road improvements to the 760 miles of roads maintained by Sutter County. Emphasis was placed on roads utilized to bring Sutter County crops to local markets in the Farm to Fork concept.
- In January of 2014, the Board granted conceptual approval to an agreement with the Sutter Buttes Regional Airport Association to manage the Sutter County Airport. Formal, final approval was granted by the Board in April.
- In February, the Board declared 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.
- Also in February, the Board approved a contract with Chevron Energy to install solar panels and make other energy efficiency improvements to County buildings, projected to save the County \$18 million over 30 years.

## Recommended Budget

This budget is recommended at \$326,008, which is a decrease of \$20,212 compared to FY 2013-14.

## 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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	152,144	124,606	163,340	171,751	5.1	
SERVICES AND SUPPLIES	4,525	3,079	6,325	7,800	23.3	
OTHER CHARGES	5,266	2,212	6,296	4,748	24.6-	
* GROSS BUDGET	161,935	129,897	175,961	184,299	4.7	
INTRAFUND TRANSFERS	1,499	659	2,659	1,921	27.8-	
* NET BUDGET	163,434	130,556	178,620	186,220	4.3	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	3	0	50	50	.0	
GOVERNMENTAL REVENUES	850	250	750	750	.0	
TOTAL OTHER REVENUES	853	250	800	800	.0	
* UNREIMBURSED COSTS	162,581	130,306	177,820	185,420	4.3	
ALLOCATED POSITIONS	2.13	2.13	2.13	2.13	.0	

**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**

- \$8,411 General increase due to negotiated Salaries and Benefits

**Services & Supplies**

- \$2,000 Increase in Computer Hardware to replace the Clerk of the Board computer at the Hall of Records

**Program Discussion**

The Clerk of the Board budget includes funding for 2.0 Deputy Board Clerks, a .03 portion of the Accountant and a .1 portion 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 2014-15, the Clerk of the Board staff will continue to focus on serving the citizens of Sutter County.

## **Recommended Budget**

This budget is recommended at \$186,220. The General Fund provides 99.6% of the financing for this budget unit and is increased by \$7,600 (4.3%) compared to FY 2013-14.

The Recommended Budget includes \$2,000 for the purchase of a replacement laptop computer which is used by the Clerk of the Board to record minutes and actions of the Board during meetings of the Board of Supervisors. This computer will be added to the County's replacement plan once purchased, and will be eligible for scheduled replacement in the future.

## **Use of Fund Balance**

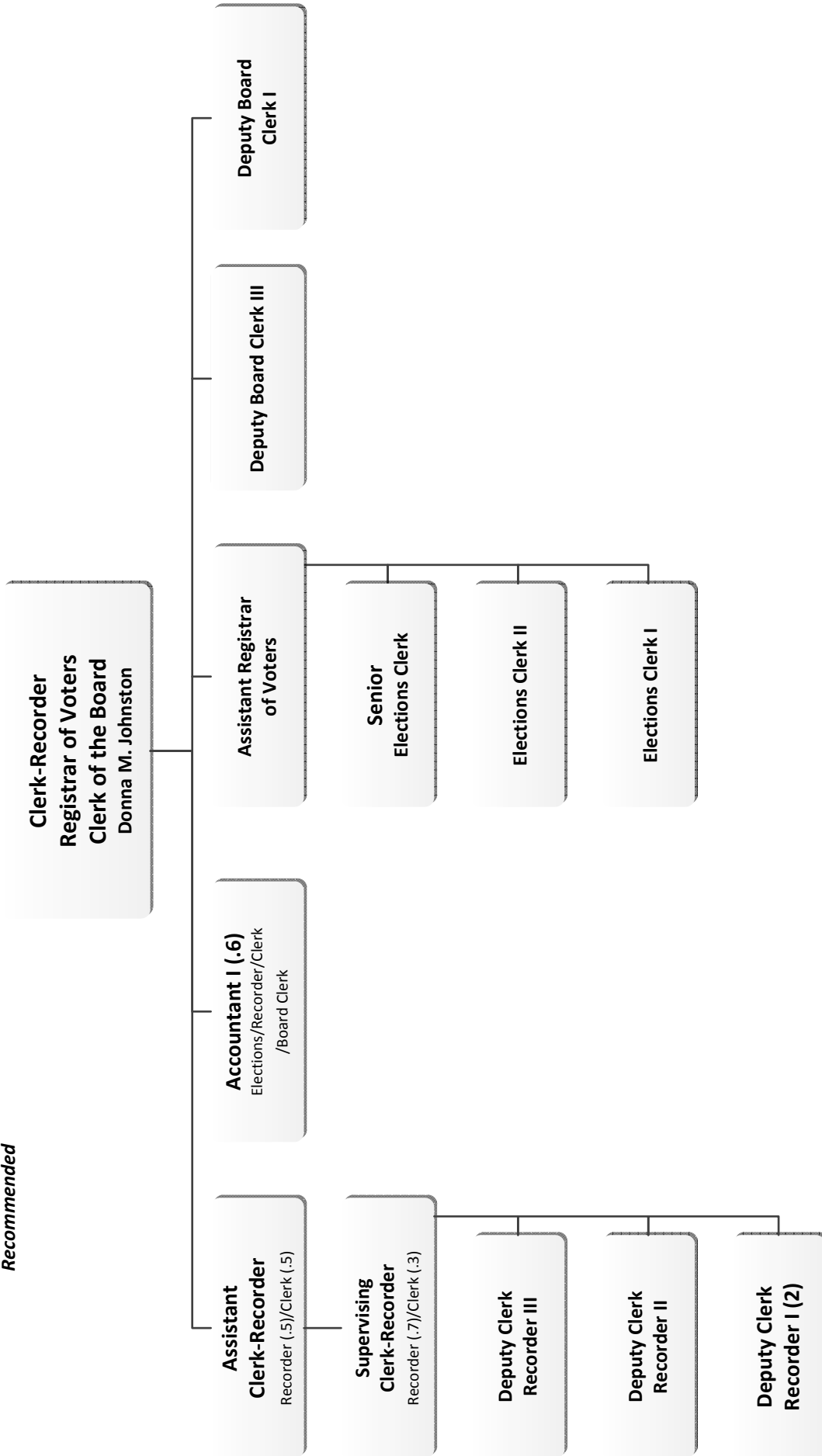
This budget unit is within the General Fund, and does not include the use of any specific fund balance.



# County Clerk-Recorder/Registrar of Voters/Clerk of the Board

FY 2014-2015

*Recommended*



E X E C U T I V E S U M M A R Y						
DEPT HEAD: DONNA M. JOHNSTON	UNIT: ELECTIONS	FUND: GENERAL			0001 1-502	
		ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS		427,115	294,808	419,358	433,671	3.4
SERVICES AND SUPPLIES		263,415	122,376	317,985	310,150	2.5-
OTHER CHARGES		29,503	15,282	33,284	29,304	12.0-
* GROSS BUDGET		720,033	432,466	770,627	773,125	.3
INTRAFUND TRANSFERS		10,119	3,010	4,418	6,465	46.3
* NET BUDGET		730,152	435,476	775,045	779,590	.6
OTHER REVENUES						
USER PAY REVENUES		76,754	20,821	71,600	76,600	7.0
GOVERNMENTAL REVENUES		11,993	283	32,200	7,200	77.6-
TOTAL OTHER REVENUES		88,747	21,104	103,800	83,800	19.3-
* UNREIMBURSED COSTS		641,405	414,372	671,245	695,790	3.7
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.

## Revenues

- \$5,000 Increase in Elections Services revenue reflecting November General Election costs eligible for reimbursement
- (\$25,000) Decrease in available State Grant revenue

## 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.

## Major Budget Changes

### Salaries & Benefits

- \$2,000 Increase in Extra Help for the November General Election
- \$12,313 General increase due to negotiated Salaries and Benefits

# Clerk-Recorder County Elections (1-502)

---

*Donna M. Johnston, Clerk-Recorder*

There is one election anticipated for this year, the November 2014 General Election.

Goals for FY 2014-15, in addition to conducting the November 2014 General Election, include increasing voter registration, and increasing online voter services.

## **Recommended Budget**

This budget is recommended at \$779,590. The General Fund provides 89.3% of the financing for this budget unit and is increased by \$24,545 (3.7%) compared to FY 2013-14.

Salaries and related benefits reflect a general increase of \$12,313 due to negotiated benefits, including a countywide increase in Retirement and Health insurance premium costs.

The Department received a \$30,000 State Grant in FY 2013-14. This grant funding is recommended at \$5,000 for FY 2014-15, resulting in a recommended reduction of \$25,000.

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. If one of these elections is called, it would be reimbursed by the entity requiring 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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	348,442	265,016	353,063	362,376	2.6	
SERVICES AND SUPPLIES	57,113	39,222	69,276	128,616	85.7	
OTHER CHARGES	29,363	11,625	33,349	24,578	26.3-	
* GROSS BUDGET	434,918	315,863	455,688	515,570	13.1	
INTRAFUND TRANSFERS	15,384	7,955	13,705	14,699	7.3	
* NET BUDGET	450,302	323,818	469,393	530,269	13.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	423,145	233,887	442,300	501,300	13.3	
GOVERNMENTAL REVENUES	0	550	0	0	.0	
TOTAL OTHER REVENUES	423,145	234,437	442,300	501,300	13.3	
* UNREIMBURSED COSTS	27,157	89,381	27,093	28,969	6.9	
ALLOCATED POSITIONS	5.13	5.13	5.13	5.13	.0	

## 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

- \$9,313 General increase due to negotiated Salaries and Benefits

### Services & Supplies

- \$41,000 Increase in Professional/Special Services to continue conversion of images to digital format
- \$10,000 Increase in Office Equipment for the replacement of two document recording scanners

### Revenues

- (\$35,000) Decrease in anticipated Recording Fees based on current actual receipts
- \$94,000 Increase in Interfund Transfers-in from Special Revenue Funds to offset costs to convert images to digital format and related projects

## **Program Discussion**

The Recorder Budget Unit funds the Recorder operations. This program is predominantly funded by document recording fees. Document recording fees are regulated by Government Code and a specified portion of 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 \$530,269. The General Fund provides 5.5% of the financing for this budget unit and is increased by \$1,876 (6.9%) compared to FY 2013-14.

Salaries and related benefits reflect a general increase of \$9,313 due to negotiated benefits, including a countywide increase in Retirement and Health insurance premium costs.

The recommended increase of \$10,000 in Office Equipment is to purchase two replacement document recording scanners.

Recording Fee revenue for this budget unit is anticipated to decrease by \$35,000 based on a decrease in the number of recordings during FY 2013-14. It is anticipated that this decrease will extend into FY 2014-15.

The increase in Recording Fee revenue is recommended to be offset by an increase of \$94,000 in the transfer-in of funds from the Department's various Special Revenue Funds, to fund special project work in recognition of the reduction in recording work.

The recommended budget maintains one frozen and unfunded Deputy Clerk-Recorder position, which was defunded in FY 2011-12, and maintains the department Accountant I position at .60 FTE (60% position).

## **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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	178,725	135,040	188,594	192,650	2.2	
SERVICES AND SUPPLIES	7,944	7,486	11,230	11,265	.3	
OTHER CHARGES	5,021	3,192	12,236	5,738	53.1-	
* GROSS BUDGET	191,690	145,718	212,060	209,653	1.1-	
INTRAFUND TRANSFERS	3,149	2,197	4,759	3,493	26.6-	
* NET BUDGET	194,839	147,915	216,819	213,146	1.7-	
OTHER REVENUES						
USER PAY REVENUES	114,198	91,064	108,025	111,200	2.9	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	114,198	91,064	108,025	111,200	2.9	
* UNREIMBURSED COSTS	80,641	56,851	108,794	101,946	6.3-	
ALLOCATED POSITIONS	2.51	2.51	2.21	2.53	14.5	

## 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.

Vital records such as birth certificates are also available for purchase.

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

## Major Budget Changes

There are no major budget changes for FY 2014-15.

## Recommended Budget

This budget is recommended at \$213,146. The General Fund provides 47.8% of the financing for this budget unit and is decreased by \$6,848 (6.3%) compared to FY 2013-14, due to a \$6,567 decrease in Interfund Information Technology charges.

## 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.

## Use of Fund Balance

This budget unit is within the General Fund. This budget unit 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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	18,040	6,388	20,000	20,000	.0
* GROSS BUDGET	18,040	6,388	20,000	20,000	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	18,040	6,388	20,000	20,000	.0
OTHER REVENUES					
USER PAY REVENUES	18,040	6,388	20,000	20,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	18,040	6,388	20,000	20,000	.0
* UNREIMBURSED COSTS	0	0	0	0	.0
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. The County may either 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 2014-15.

## 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 \$20,000, which is the same as FY 2013-14. The General Fund does not provide any financing for this budget unit.

It is recommended that a 10% Administration fee, allowed by legislation, be charged to cover the County cost to administer this program. This fee will be brought to the Board for consideration in 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: COUNTY ADMINISTRATOR		FUND: GENERAL		0001 1-102	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	917,552	686,286	919,369	977,299	6.3	
SERVICES AND SUPPLIES	16,648	20,255	55,795	58,706	5.2	
OTHER CHARGES	32,434	11,613	63,525	57,756	9.1-	
* GROSS BUDGET	966,634	718,154	1,038,689	1,093,761	5.3	
INTRAFUND TRANSFERS	955	1,122	1,318	1,654	25.5	
* NET BUDGET	967,589	719,276	1,040,007	1,095,415	5.3	
OTHER REVENUES						
USER PAY REVENUES	4,625	214	3,500	3,500	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	4,625	214	3,500	3,500	.0	
* UNREIMBURSED COSTS	962,964	719,062	1,036,507	1,091,915	5.3	
ALLOCATED POSITIONS	8.90	6.80	6.80	6.70	1.5-	

## 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

### Salaries & Benefits

- \$71,724 Relative increase reflecting full 12-month funding of one position that was temporarily defunded for 6-months during FY 2013-14 due to a temporary assignment
- (\$25,791) Transfer of 10% of the County Administrative Officer position to the Workers' Compensation ISF budget unit for FY 2014-15

## 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 2013-14 included:

- Assisted the Board of Supervisors, in conjunction with the Department of General Services and Development Services, in successfully entering into a contract with Chevron Energy Services for the countywide energy efficiency and infrastructure upgrade project, and managed the associated financing arrangements and agreement. The project is projected to save Sutter

County \$18 million over the next 25 years in energy and related utility costs.

- The County Administrative Office had significant involvement in the Sutter Animal Services Joint Powers Authority with the Cities of Yuba City and Live Oak and the final transition of lead agency duties to the City of Yuba City.
- 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 develop 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.
- For the fourth 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.
- Assisted the Board of Supervisors and the General Services Department in adopting a management agreement and transitioning the day-to-day management of the Sutter County Airport to a local aviation-based non-profit organization.
- Oversaw the transition of the Community Services, Public Works and Information Technology Departments, to the new Development Services and General Services Departments.

- Continued to provide oversight and budgetary management for the implementation of the County's new SunGard software system for Personnel, Payroll, and Purchasing, and Budgeting.

The County Administrative Office goals for FY 2014-15 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 oversee and guide the implementation of the Affordable Care Act in Sutter County.
- To provide continued oversight of the countywide SunGard project and implementation of the new budgeting module.

## Recommended Budget

The budget is recommended at \$1,095,415. The General Fund provides 99.7% of the financing for this budget unit, and is increased by \$55,408 (5.3%) compared to FY 2013-14. 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.

It is recommended that the Human Resources function of the County be reassigned to the County Administrative Office for FY 2014-15. As discussed in the Human Resources budget unit (1-401), it is recommended that the Human Resources

Director position be eliminated. The FY 2014-15 Recommended Organization Chart reflects the recommended reporting structure for this year. The organizational structure of the combined departments will be further evaluated during FY 2014-15.

The County Administrative Office will assume responsibility for the Emergency Services budget unit in FY 2014-15, including overseeing the inter-related functions of Risk Management and Emergency Services. The Recommended Budget and Organization Chart reflect this reassignment.

The County Administrative Office will also assume responsibility for the Animal Control budget unit and Sutter Animal Services Authority functions for the County. The Recommended Budget and Organization Chart reflect this reassignment.

During FY 2013-14, one Deputy County Administrative Officer was appointed as the Interim Director of this new General Services Department, for a six-month period. Therefore, the salary and related benefits were reduced by \$71,724 to reflect this six-month temporary assignment. The FY 2014-15 recommended budget reflects this flexibly staffed position as fully funded, yet filled at the lower Principal Analyst level. The relative increase in cost for this budget unit is primarily due to the restoration of full-funding for this position.

The recommended budget reflects action taken in FY 2013-14 to eliminate the vacant Executive Assistant/Assistant Clerk of the Board position and to add one Management Assistant to the County Administrative Officer position. This change is reflected in the Position Allocation Schedule.

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 SunGard Budget module, which has been deferred for over three years pending completion of the Personnel and Payroll modules.

There are no other significant changes recommended for the County Administrative Office budget.

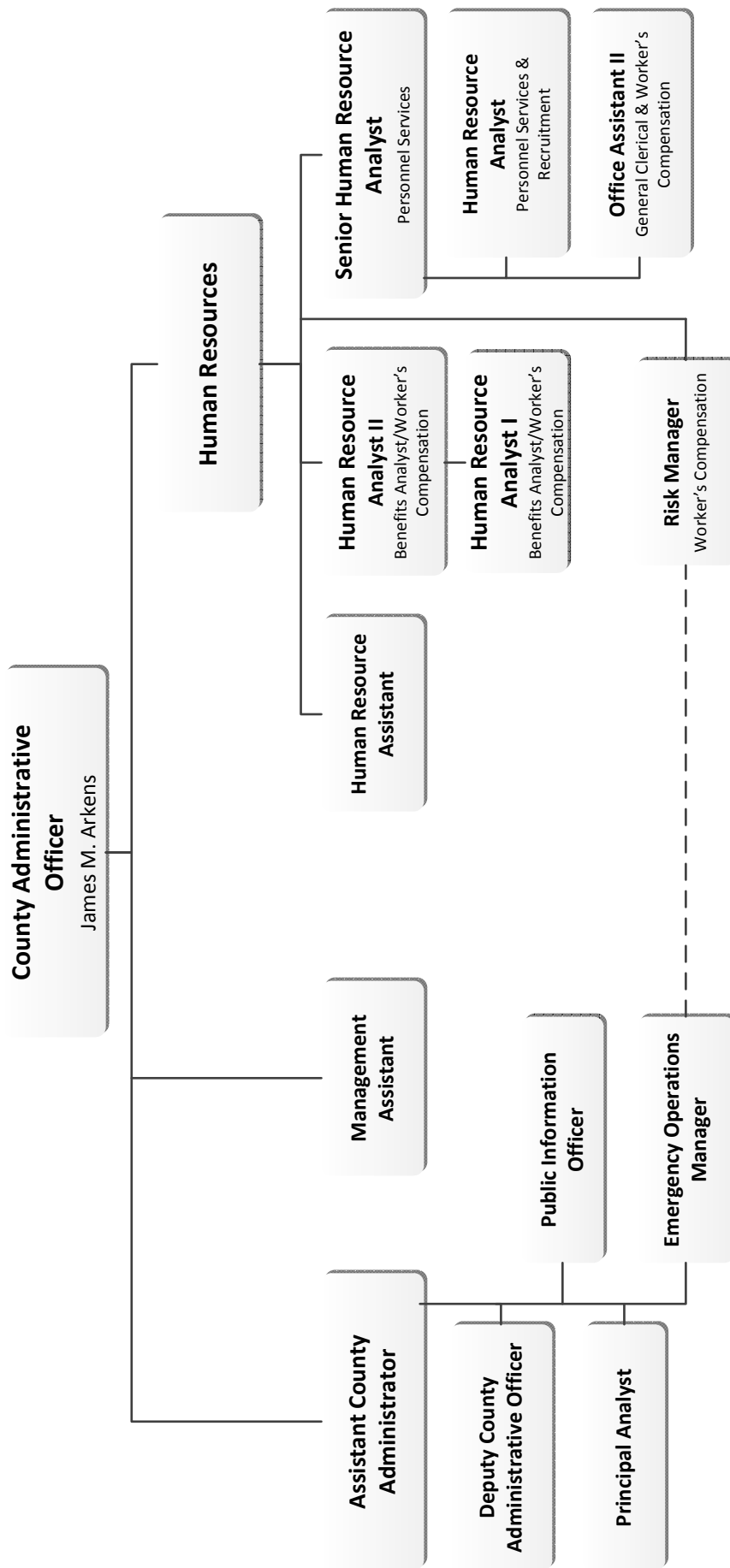
### **Use of Fund Balance**

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

**This Page Left Intentionally Blank**

# County Administrative Office FY 2014-2015

*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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	178,546	207,689	322,000	452,000	40.4
OTHER CHARGES	226,921	358,200	233,289	78,000	66.6-
* GROSS BUDGET	405,467	565,889	555,289	530,000	4.6-
INTRAFUND TRANSFERS	4,901-	5,000-	5,000-	5,000-	.0
* NET BUDGET	400,566	560,889	550,289	525,000	4.6-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	136,608	114,058	16.5-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	400,566	560,889	686,897	639,058	7.0-
OTHER REVENUES					
USER PAY REVENUES	76,974	0	29,978	39,861	33.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	76,974	0	29,978	39,861	33.0
* UNREIMBURSED COSTS	323,592	560,889	656,919	599,197	8.8-
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.

services related to anticipated, pending and/or existing litigation against the County

- \$19,000 Increase in Professional/Specialized Services for existing contracts and planned studies

**Other Charges**

- (\$155,289) One-time Interfund Transfer of General Fund monies in FY 2013-14 to relieve the County Airport of its loan obligation

**Major Budget Changes**

**Services & Supplies**

- \$9,000 Increase in Auditing Fees due to contractual increase in Independent Audit cost
- \$100,000 Transfer of \$100,000 from the County Counsel budget unit, for one-time outside legal

**Revenues**

- \$9,883 Increase in Interfund Audit Cost reimbursement from other funds reflecting increased Audit contract costs

## 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 anticipated that the event will be produced at minimal expense.

This budget unit also includes \$12,000 for the contribution to the Sutter Butte Flood Control Agency on behalf of the Yuba City Unified School District, 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 \$639,058. The General Fund provides approximately 93.8% of the financing for this budget unit and is decreased \$57,722 (8.8%) compared to FY 2013-14.

Audit Fees are recommended at \$79,000 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 (formerly budgeted in the Human Resources budget unit), the addition of a Workforce Analytics Study anticipated to be initiated in FY 2014-15, and general contract services required in FY 2012-13.

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). This annual payment was moved into the NDE budget unit from the Subsidy Requests budget unit (7-202) in the FY 2011-12 Adopted Budget.

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 Requests 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.

# County Administrative Office

## Non-Departmental Expenses (1-103)

---

James M. Arkens

County Administrative Officer

### Use of Fund Balance

revenue is budgeted in the Human Resources budget unit (1-401).

Increases in Obligated Fund Balance are recommended at \$114,058:

- \$6,640 is recommended to transfer actual net revenues from FY 2012-13 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 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. This cost will be partially offset with \$46,900 of rebate funds received from the Centers for Medicare and Medicaid Services (CMS) Retiree Drug Subsidy Program (RDS) budgeted in the General Revenues budget (1-209). The County began receiving these funds in FY 2006-07. The remaining \$8,100 of CMS/RDS



**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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	0	0	183,478	94,779	48.3-	
* GROSS BUDGET	0	0	183,478	94,779	48.3-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	0	0	183,478	94,779	48.3-	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	183,478	94,779	48.3-	
TOTAL OTHER REVENUES	0	0	183,478	94,779	48.3-	
* UNREIMBURSED COSTS	0	0	0	0	.0	
ALLOCATED POSITIONS	.00	.00	6.00	4.00	33.3-	

**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 also includes one month of funding and the position allocation for those positions that are recommended to be eliminated in FY 2014-15.

**Recommended Budget**

This budget is recommended at \$94,779.

It is recommended that the costs associated with this budget unit be funded with the Cancellation of Obligated Fund Balance from the Committed Fund Balance Designated for Capital Projects (account #31265).

**Major Budget Changes**

**Salaries & Benefits**

- \$47,979 Transition funding for positions recommended to be eliminated in FY 2014-15, based on an estimated one-month cost
- \$46,800 Maximum anticipated County Contribution for Unemployment Insurance for employees affected by eliminated positions

**County Administrative Office  
General Revenues (1-209)**

*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: GENERAL REVENUES		FUND: GENERAL		0001 1-209
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	247,362	75,000	0	0	.0
* GROSS BUDGET	247,362	75,000	0	0	.0
INTRAFUND TRANSFERS	283,507-	365,973-	366,228-	320,642-	12.4-
* NET BUDGET	36,145-	290,973-	366,228-	320,642-	12.4-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	826,635	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	36,145-	290,973-	460,407	320,642-	169.6-
OTHER REVENUES					
GENERAL REVENUES	34,174,448	18,952,237	31,912,778	32,465,847	1.7
OTHER FINANCING SOURCES	1,638	0	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	1,282,492	1,350,675	5.3
AVAILABLE FUND BALANCE 7/1	5,435,498	6,744,201	5,152,607	3,523,807	31.6-
TOTAL OTHER REVENUES	39,611,584	25,696,438	38,347,877	37,340,329	2.6-

**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.

**Major Budget Changes**

**Revenues**

- \$125,000 Budgeted increase in property tax, based on estimated 1% increase in secured roll
- (\$40,000) Budgeted decrease in supplemental property tax, based on recent trend
- \$50,000 Budgeted increase in Interest on Delinquent Taxes based on recent trend
- \$100,000 Budgeted increase in in-lieu local sales and use taxes based on recent trend
- (\$300,000) Budgeted decrease in franchise fee revenue, based on recent trend

# County Administrative Office General Revenues (1-209)

James M. Arkens

County Administrative Officer

- (\$200,000) Budgeted decrease in interest revenue, based on recent trend
- \$1,003,169 Increase in A-87 Overhead reimbursement revenue from non-General Fund departments and outside agencies

## Program Discussion & Recommended Budget

The estimate for the General Revenue category is \$32,465,847, which is an increase of \$553,069 (1.7%) compared to the FY 2013-14 Adopted Budget.

The increase is primarily due to an increase in the amount of A-87 Overhead reimbursement revenue that the General Fund receives from non-General Fund departments (also referred to as subvented funds) and outside agencies. The General Fund has overall experienced a reduction in A-87 reimbursements, due to reductions that have been made over the past several years to General Fund departments whose costs are partially or wholly recouped through the A-87 Cost Plan. However, this budget reflects the recommendation to begin charging the Welfare/Social Services Fund for its respective A-87 costs. As a policy decision, this cost has not been charged in the past. It is staff's recommendation that this cost be recouped. The annual A-87 Cost Plan is produced by the Auditor-Controller's Office pursuant to Federal regulation.

The General Revenue category remains essentially the same as FY 2013-14, when the reduction in A-87 Overhead is not included.

The County's three major General Revenues have traditionally been the property tax, the

sales tax, and the motor vehicle in-lieu payments from the State. However, significant changes occurred in FY 2004-05 regarding how two of these major revenue streams, the sales tax and the 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 is to last until all of the revenue bonds issued by the State, pursuant to Proposition 57, are paid off. The State is currently contemplating repayment of these bonds in FY 2016-17.

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

# County Administrative Office General Revenues (1-209)

*James M. Arkens*

*County Administrative Officer*

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 2014-15, property tax revenues (including secured, unsecured, and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$21.6 million. This represents a net increase of \$85,000, or less than one-half of a percent, from the FY 2013-14 Adopted Budget, based on the initial property tax roll estimate. The County Administrative Officer and the Assessor estimate that secured property tax revenue will increase slightly for FY 2014-15 based on recent market activity. It is anticipated that current supplemental property tax revenue will decrease slightly for FY 2014-15. All other property tax related revenues are anticipated to remain the same as FY 2013-14.

The budget for sales and use tax revenue, including in-lieu revenue, is recommended at \$3.1 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 will increase by \$100,000 for FY 2014-15. The budget for In-Lieu Local Sales and Use Tax is anticipated to remain the same as FY 2013-14.

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 \$1.2 million, a decrease of \$300,000 as compared to FY 2013-14.

Revenue from Interest earned on monies held by the general fund in the pooled treasury has decreased substantially over the past four 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.

It is recommended that \$55,000 of rebate funds received from the Centers for Medicare & Medicaid Services (CMS) Retiree Drug Subsidy Program (RDS) be budgeted for FY 2014-15. The County began receiving these funds in FY 2006-07, but had not budgeted the revenue prior to FY 2012-13 due to the volatility in the annual amount received. The balance of the CMS/RDS funds in the amount of \$8,100 is budgeted in the Human Resources budget unit (1-401) to offset the cost of retiree billing services.

The estimated available Fund Balance from FY 2013-14 is just over \$3.5 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 \$1.0 million over the amount that was budgeted to be available in the FY 2013-14 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

# County Administrative Office General Revenues (1-209)

*James M. Arkens*  
*County Administrative Officer*

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 2014-15 to offset the loss of that revenue source.

It is recommended that \$250,000 held in the General Fund's Committed Fund Balance Designated for Capital Projects (account #31265) be liquidated to cover the cost of five (5) 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 \$38,500 of Committed Fund Balance Designated for Capital Projects (account #31265) be liquidated in FY 2014-15 to fund a consultant contract in the Auditor-Controller's office for the implementation of the SunGard HR/Payroll software system.

It is recommended that \$84,800 of Committed Fund Balance Designated for Capital Projects (account #31265) be liquidated in FY 2014-15 to fund the net cost in FY 2014-15 of the Chevron Energy Project, resulting from timing differences between the initial payment and completion of project implementation. This cost is unique to the first year of the project. Full implementation is anticipated to be mid-year FY 2014-15; therefore, only one-half of a year of savings can be estimated in the FY 2014-15 Recommended Budget.

It is recommended that \$368,000 of Committed Fund Balance Designated for Capital Projects (account #31265) be liquidated in FY 2014-15 to fund the cost of General Fund projects in the Plant Acquisition budget unit (1-801).

It is recommended that \$15,500 of Committed Fund Balance - Transient Occupancy Tax be cancelled in FY 2014-15 to fund the installation of a security card access system at Ettl Hall. This project is included in the Plant

# County Administrative Office General Revenues (1-209)

---

*James M. Arkens*  
*County Administrative Officer*

Acquisition budget unit.

It is recommended that \$300,000 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 2014-15. 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 PERS Board of Directors. The same recommendation was included in FY 2013-14.

It is recommended that \$142,825 held in the General Fund's Committed Fund Balance Designated for Future Vehicle Replacement be used in FY 2014-15 to fund the purchase of vehicles for General Fund funded departments. These vehicle purchases are discussed in the individual budget units.

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 2014-15 is recommended at \$1,350,675.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
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	3,853,396	3,500,000	3,966,291	3,805,433	4.1-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	80	441	0	0	.0	
TOTAL OTHER REVENUES	3,853,476	3,500,441	3,966,291	3,805,433	4.1-	
* UNREIMBURSED COSTS	3,853,476-	3,500,441-	3,966,291-	3,805,433-	4.1-	
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

- (\$160,858) Decrease in Interfund General Fund cost

## Program Discussion/ Recommended Budget

The recommended General Fund Contribution is \$3,805,433, which is a decrease of \$160,858 (4.1%) compared to FY 2013-14. 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

E X E C U T I V E   S U M M A R Y						
DEPT HEAD: JAMES M ARKENS	UNIT: TRIAL COURT-COUNTY SHARE		FUND: GENERAL		0001 2-114	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	3,853,396	3,500,000	3,966,291	3,805,433	4.1-	
* GROSS BUDGET	3,853,396	3,500,000	3,966,291	3,805,433	4.1-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	3,853,396	3,500,000	3,966,291	3,805,433	4.1-	
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	3,853,396	3,500,000	3,966,291	3,805,433	4.1-	
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

The recommended decrease in the General Fund Contribution is primarily due to reductions in the Probation budget unit.

### Other Charges

- (\$160,858) Decrease 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 \$3,805,433, which is a decrease of \$160,858 (4.1%) compared to FY 2013-14.



# County Share Budgets

## Public Safety - General (2-210)

*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-GENERAL		FUND: PUBLIC SAFETY		0015 2-210	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
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	20,268,608	16,194,142	20,439,461	21,096,445	3.2	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	10,124-	828-	0	0	.0	
TOTAL OTHER REVENUES	20,258,484	16,193,314	20,439,461	21,096,445	3.2	
* UNREIMBURSED COSTS	20,258,484-	16,193,314-	20,439,461-	21,096,445-	3.2	
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

- \$376,984 Increase in Interfund General Fund Cost
- \$280,000 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 \$21,096,445, which is an increase of \$656,984 (3.2%) compared to FY 2013-14. The recommended General Fund contribution is \$14,196,445, which is an increase of \$376,984 (2.7%) compared to FY 2013-14.

Proposition 172 revenue is estimated at \$6,900,000. Actual Proposition 172 receipts have increased during FY 2013-14, leading to a recommended increase of \$280,000 in FY 2014-15. It should be noted that the increase in this revenue sources is not sufficient to match the increase in costs in this budget unit.

Therefore, the General Fund contribution to the Public Safety fund is also recommended to increase, by \$376,984. The recommended increase in the General Fund contribution is primarily the result of

# County Share Budgets

## Public Safety - General (2-210)

---

*James M. Arkens*  
*County Administrative Officer*

increased costs in the County Jail, including inmate medical 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.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	12,738,526	12,100,000	13,819,461	14,196,445	2.7	
* GROSS BUDGET	12,738,526	12,100,000	13,819,461	14,196,445	2.7	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	12,738,526	12,100,000	13,819,461	14,196,445	2.7	
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	12,738,526	12,100,000	13,819,461	14,196,445	2.7	
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).

## Major Budget Changes

### Other Charges

- \$376,984 Increase in Interfund Public Safety Costs

## Program Discussion/ Recommended Budget

This budget is recommended at \$14,196,445, which is an increase of \$376,984 (2.7%) compared to FY 2013-14. The General Fund contribution to the Public Safety Fund reflects the total of the recommended Unreimbursed Costs of all budgets within the Public Safety Fund.

The recommended increase in the General Fund contribution to the Public Safety Fund is primarily the result of increased cost in the County Jail, including inmate medical 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 Administrative Office  
Emergency Services (2-401)**

*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: EMERGENCY SERVICES	FUND: PUBLIC SAFETY			0015 2-401	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	155,770	82,753	86,195	174,758	102.7	
SERVICES AND SUPPLIES	152,178	43,219	73,374	27,101	63.1-	
OTHER CHARGES	240,836	65,971	160,151	126,114	21.3-	
* GROSS BUDGET	548,784	191,943	319,720	327,973	2.6	
INTRAFUND TRANSFERS	19,936	0	0	23,166	***	
* NET BUDGET	568,720	191,943	319,720	351,139	9.8	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	370	0	0	28,964	***	
GOVERNMENTAL REVENUES	199,998	69,198	261,436	225,594	13.7-	
TOTAL OTHER REVENUES	200,368	69,198	261,436	254,558	2.6-	
* UNREIMBURSED COSTS	368,352	122,745	58,284	96,581	65.7	
ALLOCATED POSITIONS	1.10	.70	.70	1.20	71.4	

**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).

**Major Budget Changes**

**Salaries & Benefits**

- \$75,033 Increase due to the Emergency Operations Manager position increasing from 0.5 FTE to 1.0 FTE within the Emergency Services budget unit

**Service & Supplies**

- (\$40,000) Decrease in Professional & Specialized Services related to one-time grant funding
- \$5,400 Increase in Maintenance Equipment

**Revenues**

- \$28,964 Increase in Refund related to reimbursement for safety duties to be performed by the Emergency Operations Manager
- (\$55,642) Decrease in Federal Grant revenue
- \$19,800 Increase in Federal Other Aid revenue related to increasing the Emergency Operations Manager position from 0.5 FTE to 1.0 FTE

## 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 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 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 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. For FY 2014-15, managing identified countywide safety efforts, which overlap with countywide emergency management and communication duties, will be added to this program.

## 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.

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.

*2013 Homeland Security Grant* – \$84,794 has been rebudgeted in FY 2014-15 for purchases made by the City of Yuba City, Sutter County Public Health, and Sutter County Fire Services.

# County Administrative Office Emergency Services (2-401)

*James M. Arkens*  
*County Administrative Officer*

---

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 \$351,139, which is an increase of \$31,419 (9.8%) compared to FY 2013-14. This budget unit is within the Public Safety fund; however, it is considered to be funded primarily by the General Fund, which provides 27.5% of the financing for this budget unit. This is an increase of \$38,297 (65.7%) compared to FY 2014-15.

The relative increase in this budget is related to an overestimation of EMPG funds that would be received in the FY 2013-14 budget.

For FY 2014-15, the Emergency Operations Manager position is recommended to be restored to a 1.0 FTE allocation.

Based upon updated calculations, it has been determined that funding the position as an 80% position (0.8 FTE) results in the most beneficial cost to revenue ratio for the General Fund. Thus, a 0.8 FTE Emergency Operations Manager allocation results in a \$6,710 General Fund reduction as compared to a 0.5 FTE position. This also benefits the County as the Emergency Operations Manager will now have an average of 12 additional hours per week to perform emergency services functions.

The remaining twenty percent (0.2 FTE) of the Emergency Operations Manager's 1.0 FTE allocation for FY 2014-15 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.

It is also recommended that this function be moved under the County Administrative Office, beginning in FY 2014-15, for the purpose of overseeing countywide emergency management and safety-related efforts. In the event of an emergency, the County Administrative Officer, or his designee, is responsible for managing the Emergency Operations Center.

## 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 Share Budgets

## Health Care - General (4-110)

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: HEALTH CARE-GENERAL		FUND: HEALTH		0012 4-110	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	2,996,118	1,198,447	2,996,118	0	100.0-	
* GROSS BUDGET	2,996,118	1,198,447	2,996,118	0	100.0-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	2,996,118	1,198,447	2,996,118	0	100.0-	
OTHER REVENUES						
USER PAY REVENUES	6,271,069	5,206,588	6,632,868	3,576,823	46.1-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	7,933-	798	0	0	.0	
TOTAL OTHER REVENUES	6,263,136	5,207,386	6,632,868	3,576,823	46.1-	
* UNREIMBURSED COSTS	3,267,018-	4,008,939-	3,636,750-	3,576,823-	1.6-	
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 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.

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

## Major Budget Changes

### Other Charges

- (\$2,996,118) Decrease in appropriation to CMSP pass-through

### Revenues

- (\$59,927) Decrease in Interfund General Fund contribution to the Health Fund
- (\$1,698,983) Decrease in Interfund Health Realignment Motor Vehicle In-Lieu revenues
- (\$1,297,135) Decrease in Interfund Health Realignment Sales Tax revenue

# County Share Budgets

## Health Care - General (4-110)

James M. Arkens  
County Administrative Officer

---

### Recommended Budget

The recommended revenue is \$3,576,823, which is a decrease of \$3,056,045 (46.1%) compared to FY 2013-14. Other Charges is recommended at \$0 due to AB-85 and the cancelation of the pass-through of CMSP funds.

The recommended budget for the MVIL portion of Health Realignment revenue is recommended at \$2,645,242, which is a decrease of \$1,698,983 (39.1%) compared to FY 2013-14. 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, leading to the reduction in MVIL revenues. The MVIL portion of the Health Realignment revenue is first deposited in the General Fund and is then transferred to this budget unit.

The recommended amount for the sales tax portion of the Health Realignment revenue, which, by statute, is first deposited to the Health Realignment Fund (Special Revenue Fund 0-247), is recommended at \$0, due to the AB-85 redirection of sales tax and MVIL.

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. We will monitor the MVIL Realignment revenues and how AB-85 may affect this budget unit throughout the coming fiscal year, and come to your Board with changes if necessary.

### 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES						
	OTHER CHARGES	4,973,935	4,415,906	5,335,733	3,576,823	33.0-
	* GROSS BUDGET	4,973,935	4,415,906	5,335,733	3,576,823	33.0-
	INTRAFUND TRANSFERS	0	0	0	0	.0
	* NET BUDGET	4,973,935	4,415,906	5,335,733	3,576,823	33.0-
OTHER REVENUES						
	USER PAY REVENUES	0	0	0	0	.0
	GOVERNMENTAL REVENUES	4,032,174	3,463,848	4,344,225	2,645,242	39.1-
	TOTAL OTHER REVENUES	4,032,174	3,463,848	4,344,225	2,645,242	39.1-
	* UNREIMBURSED COSTS	941,761	952,058	991,508	931,581	6.0-
	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 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 (Fund 0-247).

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

## Major Budget Changes

### Other Charges

- (\$59,927) Decrease in General Fund share of cost for the Health Fund
- (\$1,698,983) Decrease in Health Realignment Motor Vehicle In-Lieu revenues

## Recommended Budget

This budget is recommended at \$3,576,823.

The County’s contribution to the Health Fund decreases by \$59,927 (1.1%) compared to FY 2013-14.

MVIL Realignment revenues are recommended at \$2,645,242, which is a decrease of \$1,698,983 (39.1%) compared to FY 2013-14. 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.

# County Share Budgets

## Health Fund (4-112)

---

*James M. Arkens*  
*County Administrative Officer*

We will monitor the MVIL Realignment revenues and how they may affect this budget unit throughout the coming fiscal year, and come to your Board with changes if necessary.

### **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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
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	2,385,164	1,689,483	2,790,374	4,134,942	48.2
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	989-	4,554-	0	0	.0
TOTAL OTHER REVENUES	2,384,175	1,684,929	2,790,374	4,134,942	48.2
* UNREIMBURSED COSTS	2,384,175-	1,684,929-	2,790,374-	4,134,942-	48.2
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

- \$1,344,568 Increase in required contribution from the Welfare/Social Services Realignment Fund

### Program Discussion/ Recommended Budget

The recommended revenue is \$4,134,942, which is an increase of \$1,344,568 (48.2%) compared to FY 2013-14. This increase is due primarily to unreimbursed cost increased across the Board for Welfare budget units in FY 2014-15.

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*

---

\$769,372. This is a decrease of \$1,395,343 (64.4%) and is also 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 \$2,916,570, which is an increase of \$2,739,911 over FY 2012-13. 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 of 2014 AB-85 came into effect, which redirected how sales tax and MVIL would be distributed. In total Welfare/Social Services fund is expecting an increase of \$1,344,568. We will monitor these revenues and how they may affect this budget unit throughout the coming fiscal year, and come to your Board with changes if necessary.

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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	612,969	971,764	625,659	3,365,570	437.9	
* GROSS BUDGET	612,969	971,764	625,659	3,365,570	437.9	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	612,969	971,764	625,659	3,365,570	437.9	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	163,969	522,764	176,659	2,916,570	1,551.0	
TOTAL OTHER REVENUES	163,969	522,764	176,659	2,916,570	1,551.0	
* 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 Budget Unit 5-110 (Welfare/Social Services - General). The Motor Vehicle In-Lieu (MVIL) Realignment revenue shown in this budget unit is required by law to first be 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

- \$2,739,911 Increase in Interfund MVIL Transfer

#### Revenues

- \$2,739,911 Increase in St Aid Welfare Realignment MVIL based on AB-85 redirection of funds

### Program Discussion/ Recommended Budget

The recommended budget is \$3,365,570, which is a \$2,739,911 increase over FY 2013-14. The Unreimbursed Cost of this budget unit represents the County share of all recommended budgets in the Welfare/Social Services Fund.

# County Share Budgets

## Welfare/Social Services Fund (5-113)

---

*James M. Arkens*  
*County Administrative Officer*

In March of 2014 AB-85 came into effect, which redirected how sales tax and MVIL would be distributed. We will monitor the MVIL Realignment revenues and how they may affect this budget unit throughout the coming fiscal year, and come to your Board with changes if necessary.

### 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 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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
* GROSS BUDGET	0	0	0	0	.0
* NET BUDGET	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	550,000	550,000	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	0	0	550,000	550,000	.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	0	0	550,000	550,000	.0
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, funds 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, 2014, funds removed from the Contingency Budget totaled \$9,232. Therefore, the Adjusted Budget for FY 2013-14 shows \$540,768 available instead of the \$550,000 adopted for that fiscal year. Any funds not transferred out of Contingency during a given fiscal year remain in the General Fund and are available for appropriation in the following year.

# County Administrative Office Contingency (9-900)

---

*James M. Arkens*  
*County Administrative Officer*

## Recommended Budget

The recommended Appropriation for Contingency is \$550,000. This is the same as FY 2013-14.

## 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 Administrator  
Human Resources (1-401)**

*James M. Arkens  
County Administrative Officer*

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: HUMAN RESOURCES		FUND: GENERAL		0001 1-401	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	578,336	508,957	640,111	509,615	20.4-	
SERVICES AND SUPPLIES	115,226	79,189	90,105	112,700	25.1	
OTHER CHARGES	153,853	39,371	191,925	168,071	12.4-	
* GROSS BUDGET	847,415	627,517	922,141	790,386	14.3-	
INTRAFUND TRANSFERS	3,345	2,776	4,240	4,515	6.5	
* NET BUDGET	850,760	630,293	926,381	794,901	14.2-	
OTHER REVENUES						
USER PAY REVENUES	33,082	19,351	22,091	21,422	3.0-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	33,082	19,351	22,091	21,422	3.0-	
* UNREIMBURSED COSTS	817,678	610,942	904,290	773,479	14.5-	
ALLOCATED POSITIONS	5.80	5.80	5.80	5.00	13.8-	

**Purpose**

The Human Resources Department is a centralized merit systems agency providing personnel and human resources management services to County departments.

**Services & Supplies**

- \$30,000 Increase in Professional and Specialized Services for a contract labor negotiator

**Major Budget Changes**

**Other Charges**

- (\$23,984) Decrease in Interfund Information Technology charges as provided by the General Services Department

**Salaries & Benefits**

- (\$140,821) Elimination of one filled Human Resources Director position (80% budgeted)
- \$10,325 General increase due to negotiated Salaries and Benefits

**Program Discussion**

The FY 2014-15 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;

# County Administrator

## Human Resources (1-401)

*James M. Arkens*

*County Administrative Officer*

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 safety 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 \$794,901. The General Fund provides 97.3% of the financing for this budget unit and is decreased by \$130,811 (14.5%) compared to FY 2013-14. A portion of the costs for this budget unit are recouped from outside and subvented funds through the annual A-87 cost plan.

This recommended budget reflects the elimination of the Human Resources Director position. It is recommended that the Human Resources function of the County be reassigned to the County Administrative Office for FY 2014-15. The Director position had historically been included in both the Human Resources (1-401) budget unit (80%) and the Workers' Compensation (4-594) 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 to reflect oversight of the transition to the Trindel Insurance Fund. The organizational structure of the departments will be further evaluated during FY 2014-15.

It is recommended that the Extra Help budget remain defunded for FY 2014-15. The Department is 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.

Funding of \$70,000 is recommended in the Professional/Specialized Services account to reflect the need for an Integrated Disability Management Program and a consultant to conduct a Workforce Analysis. The need for a contract labor negotiator is also anticipated in FY 2014-15 and included in this budgeted amount. The Department has also experienced an increased 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	76,422	70,357	84,801	74,310	12.4-	
* GROSS BUDGET	76,422	70,357	84,801	74,310	12.4-	
INTRAFUND TRANSFERS	15,546-	16,009-	18,542-	17,966-	3.1-	
* NET BUDGET	60,876	54,348	66,259	56,344	15.0-	
OTHER REVENUES						
USER PAY REVENUES	58,317	51,830	66,109	56,196	15.0-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	58,317	51,830	66,109	56,196	15.0-	
* UNREIMBURSED COSTS	2,559	2,518	150	148	1.3-	
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.

## Major Budget Changes

### Services & Supplies

- (\$10,491) Decrease in Insurance Premiums due to the County no longer paying for Airport Insurance

## 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.

Sutter County operates as a pooled primary self-insured program. As a standing participant in a public entity insurance pool, the County's risk is spread among its pool members, enabling Sutter County to take advantage of best-in-class coverage programs in exchange for competing premium rates.

Nonetheless, on a year-over-year basis, insurance premiums are subject to a number of economic stimuli, such as global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. As such, it is not unusual to experience an annual swing in premium rates dependent on any or all of the variables mentioned above. However, due to Sutter County's pool sharing abilities, that swing is generally very limited and manageable. In the case of the FY 2014-15 General Insurance and Bonds budget, the change in the various annual premiums is negligible, and for all intents and purposes is consistent with the FY 2013-14 Adopted Budget.

## **Recommended Budget**

This budget is recommended at \$56,344 (when Intrafund revenue is included). This results in a decrease of \$9,915 (15%) compared to FY 2013-14.

The County is no longer paying for Airport insurance. On April 22, 2014 the Board entered into a Management Agreement with the Sutter Buttes Regional Aviation Association for the provision of day to day operations and management services at the Sutter County Airport, which includes maintaining their own insurance.

There are no other significant 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.

EXECUTIVE SUMMARY						
DEPT HEAD: JAMES M. ARKENS	UNIT: ANIMAL CONTROL		FUND: GENERAL		0001 2-726	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	721,780	305,476	417,138	287,887	31.0-	
SERVICES AND SUPPLIES	186,819	6,421	0	0	.0	
OTHER CHARGES	62,344	65,377	238,755	202,207	15.3-	
* GROSS BUDGET	970,943	377,274	655,893	490,094	25.3-	
INTRAFUND TRANSFERS	121,670	139,126	138,853	20,567	85.2-	
* NET BUDGET	1,092,613	516,400	794,746	510,661	35.7-	
OTHER REVENUES						
USER PAY REVENUES	189,640	464	0	0	.0	
GOVERNMENTAL REVENUES	732,614	198,144	249,271	190,418	23.6-	
GENERAL REVENUES	0	592	0	0	.0	
TOTAL OTHER REVENUES	922,254	199,200	249,271	190,418	23.6-	
* UNREIMBURSED COSTS	170,359	317,200	545,475	320,243	41.3-	
ALLOCATED POSITIONS	9.20	5.00	6.00	3.00	50.0-	

## 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 of 2013. The new facility was completed in August of 2013.

## Major Budget Changes

### Salaries & Benefits

- (\$129,251) Decrease in overall Salaries & Benefits primarily due to the reduced number of Sutter County employees providing services to SASA under the Employee Services contract with the City of Yuba City

### Other Charges

- (\$37,534) Decrease in Contribution to Other Agencies to reflect Sutter County's reduced share of the SASA budget

### Intrafund Transfers

- (\$118,072) Decrease in residual Intrafund Overhead (A-87) costs

### Revenues

- (\$58,853) Decrease in reimbursement from the City of Yuba City reflecting a reduced number of contracted employees

## 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 2014-15 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. There are currently three Sutter County employees under this agreement.

## Recommended Budget

This budget is recommended at \$510,661. The FY 2014-15 General Fund cost for this budget unit is \$320,243, or 62.7% of the total budget. The General Fund's cost for this budget unit has decreased by \$225,232 as compared to FY 2013-14.

The recommended budget reflects a decrease of \$129,251 in salaries and related benefits, reflecting a reduction in the number of Sutter County employees. 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.

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 (\$97,469 for FY 2014-15) 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 \$200,000, reflecting Sutter County's 22% share of the SASA operating budget. Sutter County's share of cost for FY 2014-15 is based on population, and has been reduced from 25% in prior years. As of this writing, the Sutter Animal Services Authority, with the City of Yuba City acting as lead agency, has not finalized its operating budget for FY 2014-15. Therefore, the recommended Contribution to Yuba City for the County's share of SASA costs is based on the best estimates available. Should the final recommended budget change significantly, a revised recommendation will be presented to the Board of Supervisors for consideration and approval.
- The residual Intrafund Overhead (A-87) Cost of \$20,534, not shared by the SASA jurisdictions. This item was removed from the shared SASA budget in FY 2011-12 and will eventually be reduced to zero (during FY 2015-16).

- The Yuba City Animal Control revenue line item, \$190,418, which reflects the actual cost of employees contracted to Yuba City.

All other line items in this budget unit were reduced to zero in FY 2013-14, with the exception of minor carry-over costs.

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 Administrator  
Liability Insurance ISF (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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	415,139	347,467	468,748	445,013	5.1-	
OTHER CHARGES	63,566	217,075	246,782	262,763	6.5	
* GROSS BUDGET	478,705	564,542	715,530	707,776	1.1-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	478,705	564,542	715,530	707,776	1.1-	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	478,705	564,542	715,530	707,776	1.1-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	239,797	250,754	250,754	332,200	32.5	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	16,640	5,444	25,341	15,000	40.8-	
AVAILABLE FUND BALANCE 7/1	582,838	360,570	439,435	360,576	17.9-	
TOTAL AVAILABLE FINANCING	839,275	616,768	715,530	707,776	1.1-	
* UNREIMBURSED COSTS	360,570-	52,226-	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	.00	.0	

**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.

- (\$30,000) Decrease in Professional & Professional/Specialized Services Administration

**Other Charges**

- (\$10,000) Decrease Interfund Admin – Misc. Departments

**Revenues**

- \$81,446 Increase in Interfund Insurance ISF revenue

**Major Budget Changes**

**Services & Supplies**

- \$6,265 Increase in Insurance Premiums

**Program Discussion**

The primary factor that drives this budget is the cost of maintaining the self-insured liability program and associated costs such as administration and defense costs.



# County Administrator Liability Insurance (4-590)

*James M. Arkens*  
*County Administrative Officer*

Sutter County operates the liability fund as a pooled primary self-insured program. As a standing participant in a public entity insurance pool, the County's risk is spread amongst its pool members enabling Sutter County to take advantage of best in class coverage programs in exchange for competing premium rates.

Nonetheless, on a year-over-year basis, insurance premiums are subject to a number of economic stimuli: global market conditions, available insurance capacity, claims loss history, and the overall state of the economy. As such, we can expect to experience an annual change in premium rates dependent on any or all of the variables mentioned above. However, due to Sutter County's pool sharing abilities the change is generally manageable.

## Recommended Budget

This budget is recommended at \$707,776. This is a 1.1% decrease as compared to FY 2013-14.

The Liability Insurance budget unit operates as an ISF and must balance revenues to expenditures within the fund. Recommended budget increases result in an \$81,446 (32%) increase in the Interfund Liability Insurance ISF premium charges to County Departments as compared to FY 2013-14. The amount, budgeted in the Interfund Liability Insurance ISF line item, reflects the total charges made to County departments for liability insurance premiums and requirements to maintain the liability claims reserve. Therefore, the increase in this account equals the amount that has been increased in County department budgets for FY 2014-15.

The Board of Supervisors has a funding policy that program assets be maintained between the 75% and 90% confidence level. In prior years program assets were projected to be in excess of the 90% confidence level; however, as of June 30, 2014, the Liability ISF has sufficient assets to meet the funding guidelines and not exceed the County's funding policy.

The CSAC Excess Insurance Authority standard states that based on the actuarial recommendations, the members should maintain reserves and make funding contributions equal to or exceeding the expected losses and a reasonable margin for contingencies. The recommended amount to be set aside in FY 2014-15 for future claims payable is \$200,000. With this recommendation, the County will continue to have sufficient funds set aside in the liability claims reserve to cover future claims payable.

## Use of Fund Balance

The Liability Insurance ISF fund contains a Committed Fund Balance designated for future appropriations and a Committed Fund Balance designated for catastrophic loss. It is recommended that the Committed Fund Balance designated for catastrophic loss be maintained at \$200,000. The fund also contained Net Assets of \$439,435 as of July 1, 2013. Net Assets are estimated to equal \$360,576 as of July 1, 2014.

**County Administrator  
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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	303,578	264,815	335,203	274,560	18.1-	
SERVICES AND SUPPLIES	1,607,182	1,823,193	1,858,298	2,092,689	12.6	
OTHER CHARGES	30,646	19,498	24,484	29,842	21.9	
* GROSS BUDGET	1,941,406	2,107,506	2,217,985	2,397,091	8.1	
INTRAFUND TRANSFERS	16	0	0	0	.0	
* NET BUDGET	1,941,422	2,107,506	2,217,985	2,397,091	8.1	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1,941,422	2,107,506	2,217,985	2,397,091	8.1	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	2,070,357	2,042,602	2,095,911	2,378,203	13.5	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	1,792-	2,956-	6,430	0	100.0-	
AVAILABLE FUND BALANCE 7/1	11,501-	115,644	115,644	18,888	83.7-	
TOTAL AVAILABLE FINANCING	2,057,064	2,155,290	2,217,985	2,397,091	8.1	
* UNREIMBURSED COSTS	115,642-	47,784-	0	0	.0	
ALLOCATED POSITIONS	2.80	2.80	2.80	2.10	25.0-	

**Purpose**

For FY 2014-15 it is recommended that the County Administrative Office be 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**

- (\$51,618) Elimination of one filled part-time (0.6 FTE) Safety Coordinator position
- (\$9,025) Net Decrease due to elimination of one filled Human Resources Director partially funded by Workers' Compensation (20%) and allocation of 10% of the County Administrative Officer's position to Workers' Compensation

### Services & Supplies

- \$226,274 Increase in Workers' Compensation Insurance Premium
- \$9,764 Increase in Professional / Specialized Services for Third-Party Administrator costs

### Revenues

- \$315,840 Increase in Interfund Workers' Compensation program charges to County departments

## Program Discussion

It is recommended that the County Administrative Office be 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.

In FY 1998-99 Sutter County converted from an individual self-insured program to a pooled primary self-insured program.

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. At the time of this writing, Sutter County is preparing to consider a policy recommendation to transition from the CSAC-EIA primary workers' compensation program, and move the program to the Trindel Insurance Fund program.

## Recommended Budget

This budget is recommended at \$2,397,091, which is an 8.1% increase over FY 2013-14.

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. However, the County was notified that it will receive a dividend from the carrier based on pooled savings, which will be applied in the coming year. Therefore, the recommendation for the FY 2014-15 insurance premium reflects this estimated dividend as a reduction to the quoted insurance premium costs. Nonetheless, insurance premium costs are anticipated to

# County Administrator Workers' Compensation (4-591)

James M. Arkens  
County Administrative Officer

---

increase by approximately \$226,000 (12.5%) over the prior year budgeted amount, and by approximately \$250,000 (14%) over what was actually paid in FY 2013-14.

This recommended budget reflects the elimination of the Human Resources Director position. It is recommended that the Human Resources function of the County be reassigned to the County Administrative Office for FY 2014-15. The Director position had historically been included in both the Human Resources (1-401) budget unit (80%) and the Workers' Compensation (4-594) budget unit (20%). Therefore, 20% of the Human Resources Director position has been removed from the position allocation schedule, and 10% of the County Administrative Officer position is now included in the Workers' Compensation budget unit to reflect oversight of the transition to the Trindel Insurance Fund. The organizational structure of the departments will be further evaluated during FY 2014-15.

The recommended budget eliminates one filled part-time (0.6 FTE) Safety Coordinator position. This position was reduced from a full-time position to a part-time position in FY 2011-12 in an effort to contain cost increases in the Workers' Compensation program.

## Use of Fund Balance

The fund contained Net Assets of (\$115,196) as of July 1, 2013. Net Assets are estimated to equal \$18,888 as of July 1, 2014.

EXECUTIVE SUMMARY						
DEPT HEAD: RONALD S. ERICKSON	UNIT: COUNTY COUNSEL		FUND: GENERAL		0001 1-301	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,036,677	858,258	1,071,825	1,041,274	2.9-	
SERVICES AND SUPPLIES	54,600	64,156	152,220	57,920	61.9-	
OTHER CHARGES	14,699	7,009	12,798	13,255	3.6	
* GROSS BUDGET	1,105,976	929,423	1,236,843	1,112,449	10.1-	
INTRAFUND TRANSFERS	2,955-	1,860	2,279	3,632	59.4	
* NET BUDGET	1,103,021	931,283	1,239,122	1,116,081	9.9-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	25,787	24,182	36,000	32,000	11.1-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	25,787	24,182	36,000	32,000	11.1-	
* UNREIMBURSED COSTS	1,077,234	907,101	1,203,122	1,084,081	9.9-	
ALLOCATED POSITIONS	7.50	6.50	6.50	6.00	7.7-	

## 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.

## Major Budget Changes

### Salaries & Benefits

- (\$47,415) Elimination of one filled part-time (0.5 FTE) Legal Secretary II position
- \$3,500 Increase in Extra Help staffing to provide front office coverage for administrative staff absences

### Services & Supplies

- (\$100,000) Decrease in Professional/Specialized Services due to moving \$100,000 for outside services to the Non-Departmental Expenses (1-103) budget unit
- \$7,000 Increase in Subscriptions-Publications for electronic updates to online legal database

## 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 2014-15 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 \$1,116,081, which is a decrease of \$123,041 (9.9%) compared to FY 2013-14. The General Fund provides 97.1% of the financing for this budget unit and is decreased by \$19,041 (1.6%) compared to FY 2013-14 once the \$100,000 one-time expense for legal services, now contained in the Non-Departmental Expenses (1-103) budget unit, is discounted. A portion of the costs for this budget unit are recouped from outside and subvented funds through the annual A-87 cost plan.

The recommended budget includes the elimination of one filled 0.5 FTE Legal Secretary II position. This elimination results in a General Fund cost reduction of \$47,415. However, \$3,500 in Extra Help staffing is recommended to fund front office coverage during administrative staff absences.

Transportation and Travel is maintained at \$6,000. The Department must keep a minimum appropriation for Transportation and Travel for professional staff to attend trainings where they receive continuing education credits, as this is the most economical means to meet licensing requirements.

The impact of these changes will continue to be monitored.

### **Use of Fund Balance**

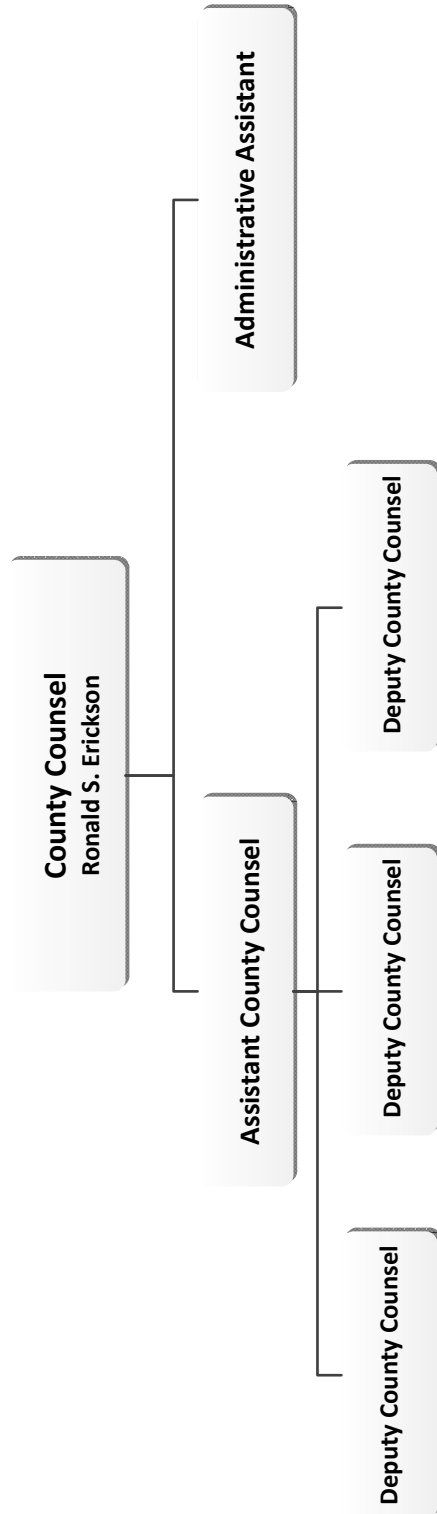
This budget unit is within the General Fund. The budget does not include the use of any specific fund balance.

**This Page Left Intentionally Blank**



**County Counsel  
FY 2014-2015**

*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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	604,514	511,674	624,385	605,625	3.0-	
SERVICES AND SUPPLIES	99,665	53,863	113,350	112,605	.7-	
OTHER CHARGES	243,031	139,020	180,661	238,502	32.0	
* GROSS BUDGET	947,210	704,557	918,396	956,732	4.2	
INTRAFUND TRANSFERS	23,331	21,872	32,983	29,966	9.1-	
* NET BUDGET	970,541	726,429	951,379	986,698	3.7	
OTHER REVENUES						
USER PAY REVENUES	350,403	282,893	376,100	378,610	.7	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	617	0	0	0	.0	
OTHER FINANCING SOURCES	5	0	0	0	.0	
TOTAL OTHER REVENUES	351,025	282,893	376,100	378,610	.7	
* UNREIMBURSED COSTS	619,516	443,536	575,279	608,088	5.7	
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**

- \$19,987 Decrease in FY 2014-15 only, due to a delay in filling a vacant position

**Other Charges**

- \$58,586 Decrease in Interfund Information Technology charges as provided by the General Services Department, due primarily to increased programming work related to the Negative Supplemental Voucher system

## **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 auditor or schools; and management of the Pool Treasury investment portfolio.

Cash balances in the County treasury average \$150 to \$200 million each day. Every month, the Department banks approximately 15,000 checks in addition to cash, and pays anywhere from 12,000 to 15,000 county and school warrants.

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, secured and unsecured, and collects and processes more than \$101 million in tax payments with a combined collection rate of 98.6%.

The Office of Revenue Collections is the third division located in the Treasurer-Tax Collector's Office. Budgetary details for this function appear under budget unit 1-204.

Major projects and policy issues for this budget unit in FY 2014-15 will include:

The continued expansion of internet property tax payment capabilities to include all tax rolls both current and defaulted, providing the public with additional opportunities and means of paying their property taxes. This project is to continue the efforts in applying modern technology necessary to stay current with subsequent property tax billings and collections for the convenience of our citizens.

The Negative Supplemental Voucher system, which was implemented during FY 2013-14 will continue to be refined and improved. The Supplemental Voucher system has already proven its ability to reduce both errors and staff time in the processing, refunding, interception and crediting of negative supplements payments in both the Treasurer-Tax Collector and Auditor-Controller departments saving County funds and improving taxpayer services.

Additionally, the Treasurer-Tax Collector department will continue to assist and coordinate the rollout of LexisNexis credit card acceptance services in other County departments as the need arises in the various County departments, improving customer service to the citizens of Sutter County.

## **Recommended Budget**

This budget is recommended at \$986,698. The General Fund provides 61.6% of the financing for the Department, and is increased by \$32,809 (5.7%) compared to FY 2013-14.

This recommendation reflects the continued decision to hold vacant and unfunded one

## Treasurer - Tax Collector Tax Collector (1-202)

---

*Steven L. Harrah, CPA, Treasurer-Tax Collector*

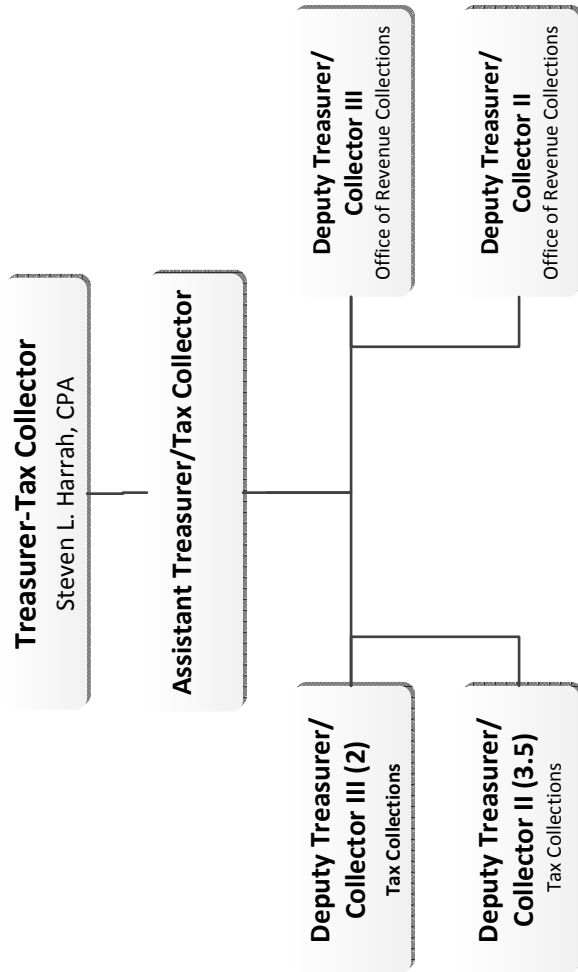
Treasurer-Deputy Collector position that was initially frozen and unfunded in FY 2009-10, and maintains the reduction of one Treasurer-Collector Deputy position to half-time (0.5 FTE) originally reduced in FY 2011-12.

### Use of Fund Balance

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

# Treasurer/Tax Collector FY 2014-2015

*Recommended*



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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	157,900	93,630	175,696	178,602	1.7
SERVICES AND SUPPLIES	19,354	15,612	26,575	27,775	4.5
OTHER CHARGES	8,450	3,808	5,722	7,532	31.6
* GROSS BUDGET	185,704	113,050	207,993	213,909	2.8
INTRAFUND TRANSFERS	3,214	2,506	6,022	5,026	16.5-
* NET BUDGET	188,918	115,556	214,015	218,935	2.3
<b>OTHER REVENUES</b>					
USER PAY REVENUES	80,488	29,805	100,500	102,000	1.5
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	80,488	29,805	100,500	102,000	1.5
* UNREIMBURSED COSTS	108,430	85,751	113,515	116,935	3.0
ALLOCATED POSITIONS	3.33	3.33	3.33	3.33	.0

**Purpose**

The Office of Revenue Collection (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 16,000 accounts, 3,900 County and 12,100 Superior Court, logged into the system’s inventory with unpaid balances exceeding \$8.9 million (\$1.6 million County and \$7.3 million Superior Court).

**Major Budget Changes**

There are no major budget changes for FY 2014-15.

**Program Discussion**

In FY 2012-13, over \$529,000 was recovered in delinquent debts owed to County departments and the Courts, which include the Agriculture Department; Auditor-Controller’s Office; Child Support Services; Clerk-Recorder; Community Services Department - Fire; District Attorney’s Office - Victim Witness; Human Services - Health, Mental Health and Welfare and Social Services; Juvenile Hall; Library; Probation Department; Public Defender; and the Sheriff’s Office. This represents an increase of 12.5% over the prior year. FY 2013-14 collections are currently estimated to be \$530,000.

For FY 2014-15, the ORC will be working with the General Services Department’s Information Technology Division to provide an online payment solution for debtors. This will provide debtors another convenient method for paying debts and restitution.

# Treasurer - Tax Collector      *Steven L. Harrah, CPA, Treasurer-Tax Collector* Office of Revenue Collections (1-204)

---

During FY 2014-15, ORC will finalize a Memorandum of Understanding (MOU) between the County and the Sutter County Superior Court, adding another enhancement to the Department's and the Court's Comprehensive Collection Programs, pursuant to California Penal Code 1463.007.

## Recommended Budget

This budget is recommended at \$218,935. The General Fund provides 53.4% of the financing for the Department, and has increased by \$3,420 (3.0%) compared to FY 2013-14.

The Office of Revenue Collections division is staffed by two full-time Treasurer-Collector Deputy positions and is allocated a portion of the Assistant Treasurer-Tax Collector position for management oversight. The Department will continue to hold vacant and unfunded a third Treasurer-Collector Deputy position that was originally frozen and unfunded in FY 2010-11.

## Use of Fund Balance

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

**This Page Left Intentionally Blank**





# General Services

## *Section D*

General Services is managing a contract with Chevron Energy Solutions 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 photos are from a similar project in Yuba County.



**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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	184,992	503,365	627,931	723,568	15.2	
SERVICES AND SUPPLIES	420,783	347,563	481,935	492,136	2.1	
OTHER CHARGES	13,373	12,833	16,976	30,526	79.8	
* GROSS BUDGET	619,148	863,761	1,126,842	1,246,230	10.6	
INTRAFUND TRANSFERS	60,325-	97,829-	351,713-	420,640-	19.6	
* NET BUDGET	558,823	765,932	775,129	825,590	6.5	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	282,658	207,700	574,665	659,966	14.8	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
OTHER FINANCING SOURCES	1,338	0	0	0	.0	
TOTAL OTHER REVENUES	283,996	207,700	574,665	659,966	14.8	
* UNREIMBURSED COSTS	274,827	558,232	200,464	165,624	17.4-	
ALLOCATED POSITIONS	3.00	7.50	6.00	7.50	25.0	

**Purpose**

This budget unit (1-205) 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.

**Intrafund Transfers**

- (\$15,756) Increase in Intrafund Copier Rental revenue shown as a negative expense
- (\$70,878) Increase in Intrafund Administration Services revenue shown as a negative expense and based on increased salaries for 1.5 FTE positions effective in FY 2013-14

**Major Budget Changes**

**Salaries & Benefits**

- \$95,637 Increase in salaries and benefits reflecting the addition of a 0.5 FTE position and the transfer of 1.0 FTE position, approved during FY 2013-14

**Revenues**

- \$29,129 Increase in Interfund Copier Rental
- \$80,010 Increase in Interfund Administration Miscellaneous Departments based on reimbursement of

increased salaries for 1.5 FTE positions effective in FY 2013-14

## Program Discussion

### 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
- County Airport
- Veterans Memorial Building
- Ettl Hall
- Live Oak Park Campground and County boat launch facilities

During FY 2013-14, it was determined the Plant Acquisition (1-801) budget unit, previously managed by the Development Services Department, was better suited to be managed by the General Services Department.

On April 22, 2014, the Board of Supervisors approved a management contract with the Sutter Buttes Regional Aviation Association to manage the Airport and approved moving the remainder of that budget unit (3-200) to the Development Services Department. Both changes are reflected in this recommended budget.

### General Services Department - 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 I – approved to replace the eliminated Account Clerk I during FY 2013-14
- Account Tech II – approved to be moved from Development Services to General Services during FY 2013-14
- Office Assistant III
- Office Assistant II – .50 position approved during FY 2013-14

These positions will 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, now the Director of General Services. 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 Engineering Division the Development Services Department
- Pharmaceuticals and medical supplies are procured by the Health and Human 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. 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.

## Recommended Budget

This budget is recommended at \$825,590, which is an increase of \$50,641 (6.5%) compared to FY 2013-14. The General Fund provides 20.1% of the financing for this budget unit and is decreased \$34,840 (17.4%) when compared to FY 2013-14. A portion of the costs for this budget is recouped from outside and subvented funds through the annual A-87 cost plan.

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. Before FY 2013-14, these services were provided by the Public Works Department and allocated and billed in the same manner.

Approved during FY 2013-14, the recommended budget includes the addition of a 0.5 FTE position and the transfer of a 1.0 FTE position from the Development

Services Department, for a total of 7.5 FTE positions. Intrafund Administration Services revenue is shown as a negative expense, and is recommended at (\$268,637), which is an increase of \$70,878 compared to FY 2013-14. This reflects revenues from the remaining General Fund budget units in the Department for administrative support. Similarly, the addition of Interfund Administration-Miscellaneous Department revenue in the amount of \$342,156 reflects the administrative services provided by this budget unit to the Information Technology ISF and the Fleet ISF.

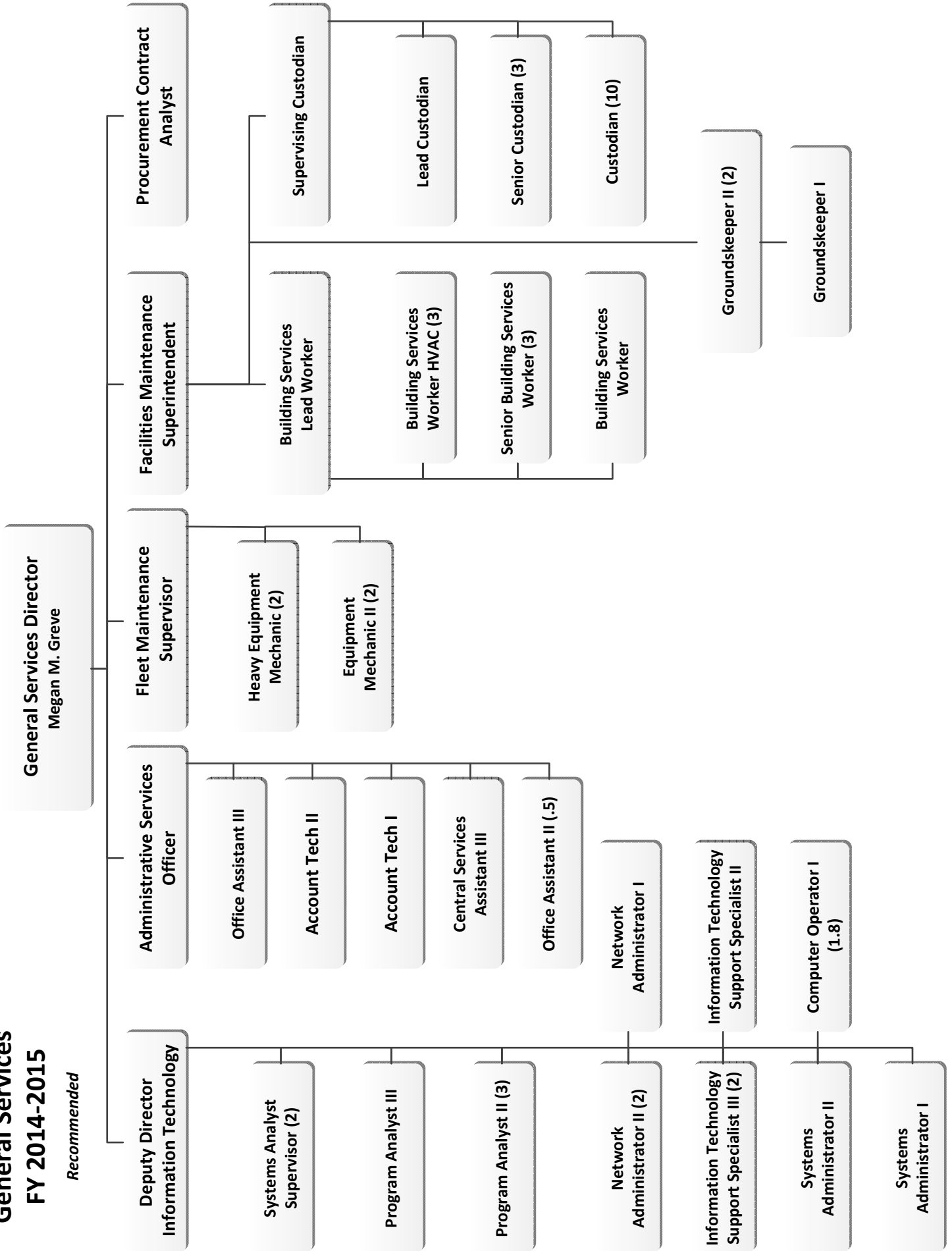
The Sutter County Regional Airport budget unit was included in the General Services Department until the Sutter Buttes Regional Aviation Association (SBRAA) was contracted to provide management services. The contract was approved and will begin on July 1, 2014. The remaining costs for that budget unit are associated with Development Services; therefore the Airport budget unit is to be transferred to that department for 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 2014-2015

*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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	22,021	18,948	22,375	31,825	42.2	
OTHER CHARGES	37,401	716	31,535	31,536	.0	
* GROSS BUDGET	59,422	19,664	53,910	63,361	17.5	
INTRAFUND TRANSFERS	218,109	198,410	216,064	223,047	3.2	
* NET BUDGET	277,531	218,074	269,974	286,408	6.1	
OTHER REVENUES						
USER PAY REVENUES	42,331	29,655	27,000	27,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	42,331	29,655	27,000	27,000	.0	
* UNREIMBURSED COSTS	235,200	188,419	242,974	259,408	6.8	
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**

- \$2,850 Increase in Professional and Specialized Services for Campground Host stipend
- \$6,000 Increase related to moving costs for tree trimming from the Building Maintenance (1-700) budget unit to more accurately reflect costs for park maintenance

**Intrafund Transfers**

- \$6,044 Increase in Intrafund Administration Services related to increase in General Services (1-205) budget unit staffing



## **Program Discussion**

The County parks 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 repairing facilities (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 monitors and collects 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 \$286,408, which is an increase of \$16,434 (6.1%) compared to FY 2013-14. The General Fund provides 90.6% of the financing for this budget unit and is increased \$16,434 (6.8%) for 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 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	2,066,813	1,677,083	2,201,896	2,253,200	2.3	
SERVICES AND SUPPLIES	877,598	582,169	856,087	1,071,858	25.2	
OTHER CHARGES	145,217	32,564	122,036	116,658	4.4-	
CAPITAL ASSETS	0	0	0	96,325	***	
* GROSS BUDGET	3,089,628	2,291,816	3,180,019	3,538,041	11.3	
INTRAFUND TRANSFERS	188,092-	326,151-	166,912-	102,000-	38.9-	
* NET BUDGET	2,901,536	1,965,665	3,013,107	3,436,041	14.0	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	490,120	556,977	452,865	512,223	13.1	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
OTHER FINANCING SOURCES	0	140	0	0	.0	
TOTAL OTHER REVENUES	490,120	557,117	452,865	512,223	13.1	
* UNREIMBURSED COSTS	2,411,416	1,408,548	2,560,242	2,923,818	14.2	
ALLOCATED POSITIONS	31.00	31.00	31.00	31.00	.0	

**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 projects with a cost of \$15,000 or above are typically budgeted in the Plant Acquisition (1-801) budget unit.

The Building Maintenance budget unit is managed by the General Services Department.

**Major Budget Changes**

**Salaries & Benefits**

- \$48,074 General increase due to negotiated salaries and benefits
- \$20,087 Increase related to budgeting 20% (0.2 FTE) of the Water/Wastewater Operator position in the Building Maintenance (1-700) budget unit for building maintenance assistance as assigned
- (\$16,857) Decrease in Salaries and Benefits related to budgeting 10% (0.2 FTE total) of two

Building Services Worker positions in the Water/Wastewater Facilities (1-702) budget unit to train as backup for the Water/Wastewater Operator position

### Services & Supplies

- \$28,565 Increase in Maintenance Structures and Improvements for planned maintenance projects in FY 2014-15
- (\$11,300) Decrease in Professional and Specialized Services due to moving tree trimming costs to the Parks and Recreation (7-101) budget unit and eliminating costs for the Airport (3-200) budget unit
- \$452,047 Increase in Rents and Leases Equipment due to the implementation of the Chevron Energy Savings and Infrastructure Upgrade project, to be allocated to benefiting departments through the annual A-87 Cost Plan
- (\$250,000) Decrease in Utilities due to the implementation of the Chevron Energy Savings and Infrastructure Upgrade project

### Capital Assets

- \$66,750 Two replacement ¾-ton utility bed pickups
- \$29,575 One replacement ¾-ton pickup

### Intrafund Transfers

- (\$14,855) Decrease in Intrafund A-87 Building Maintenance revenues as provided by the Auditor-Controller's Office
- \$51,170 Increase in Intrafund Administration Services related to increase in General Services (1-205) budget unit staffing

### Revenues

- \$60,558 Increase 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).

The Building Maintenance staff performs preventative maintenance and routine repairs for County-owned facilities, including the repair of electrical, plumbing, HVAC, roofing, and structural systems. The 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

The 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

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 \$3,436,041, which is an increase of \$422,934 (14.0%) as compared to FY 2013-14. The General Fund provides 85.1% of the financing for this budget unit and is increased by \$363,576 (14.2%) compared to FY 2013-14. 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 increase is primarily due to the implementation of the Chevron Energy Savings and Infrastructure Upgrade project. Chevron project costs for the Solar Array at the Sutter County Airport 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.

Capital Assets are recommended as follows:

\$66,750 for two replacement ¾-ton utility bed pickups (\$33,375 each)

\$29,575 for one replacement ¾-ton 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 \$71,500 to cover only those planned maintenance projects not budgeted in Plant Acquisition (#1801).

### Grounds Maintenance

In FY 2011-12, the permanent grounds maintenance staff was reduced from four to three positions. This is recommended to continue for FY 2014-15 with no assistance from Extra Help employees.

## 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*

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN M. GREVE	UNIT: WATER/WASTEWATER FACILITIES		FUND: GENERAL		0001 1-702	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	0	0	0	102,424	***	
SERVICES AND SUPPLIES	0	0	0	3,055	***	
OTHER CHARGES	0	0	0	5,920	***	
* GROSS BUDGET	0	0	0	111,399	***	
INTRAFUND TRANSFERS	0	0	0	364	***	
* NET BUDGET	0	0	0	111,763	***	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	111,763	***	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	0	0	0	111,763	***	
* UNREIMBURSED COSTS	0	0	0	0	.0	
ALLOCATED POSITIONS	.00	.00	.00	1.00	***	

**Purpose**

The Water/Wastewater Facilities budget unit is new for FY 2014-15 and incorporates the transfer of the Water/Wastewater Operator position and related appropriations from the Water Resources (1-922) budget unit 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. The Water/Wastewater Facilities budget unit is managed by the General Services Department.

**Major Budget Changes**

**Salaries & Benefits**

- (\$20,087) Decrease related to budgeting 20% (0.2 FTE) of the Water/Wastewater Operator position in the Building Maintenance budget unit
- \$16,857 Increase in Salaries and Benefits related to budgeting 10% (0.2 FTE total) of two Building Services Worker

positions from the Building Maintenance budget unit to train as backup for the Water/Wastewater Operator position

become certified operators. Therefore, 10 percent of the related salaries and benefits, 0.2 FTE total, has been moved from the Building Maintenance budget unit to reflect time spent in training. Training funds have also been included.

## **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 has been assigned to the General Services Department starting in FY 2014-15. The funding for this newly created budget unit was moved along with the Water/Wastewater Operator position allocation from the Water Resources (1-922) budget unit in the Development Services Department.

The Water/Wastewater Operator position is dedicated approximately 80 percent to the maintenance and operations of the water and wastewater facilities and 20 percent to other projects. The Water/Wastewater Facilities budget unit includes 80 percent of the position's salaries and benefits, while the remaining 20 percent of the position's salaries and benefits have been budgeted in the Building Maintenance budget unit.

Sutter County has traditionally had only one Water/Wastewater Operator position. Back-up services are currently provided by employees of the Road (3-100) budget unit or local contractors as needed. Any employees providing back-up services must be certified to operate the current systems. Two Building Services Workers have volunteered to participate in training to

Because these position changes are new for FY 2014-15 and are an estimate, the position allocations for the related positions are not recommended to be adjusted between budget units. Instead, actual expenditures will be billed between budget units.

## **Recommended Budget**

This budget is recommended at \$111,763. 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.

## **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, INTER UNIT: FISH & GAME PROPAGATION			FUND: FISH AND GAME		0006 2-703
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	9,487	9,555	20,581	21,172	2.9
OTHER CHARGES	923	721	849	436	48.6-
* GROSS BUDGET	10,410	10,276	21,430	21,608	.8
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	10,410	10,276	21,430	21,608	.8
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	10,410	10,276	21,430	21,608	.8
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	6,611	2,675	8,850	6,850	22.6-
CANCELLATION OF OBLIGATED F/B	0	0	12,580	14,758	17.3
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	6,611	2,675	21,430	21,608	.8
* UNREIMBURSED COSTS	3,799	7,601	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**

There are no major budget changes for FY 2014-15.

**Program Discussion**

Under the direction of the Board of Supervisors, the Fish and Game 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; and
- 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 \$21,608, which is an increase of \$178 (0.8%) compared to FY 2013-14. All funding is provided through fines and interest.

The Special Department Expense account reflects expenses related to programs, events and donations such as:

- Pheasants;
- Support of duck egg projects;
- Yuba Sutter Fair booth;
- Donations of equipment to the Game Wardens; and
- Donations to support special events, programs and projects.

The 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; and
- Shady Creek Outdoor School scholarships.

## **Use of Fund Balance**

The Fish & Game Propagation fund contains a Restricted Fund Balance in the amount of \$60,116 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$47,536 at July 1, 2014.

The FY 2014-15 Recommended Budget includes a cancellation of Restricted Fund Balance in the amount of \$14,758, leaving an estimated ending balance of \$32,778.



**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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	493,933	356,958	438,437	442,037	.8	
SERVICES AND SUPPLIES	825,672	597,139	898,319	859,275	4.3-	
OTHER CHARGES	153,379	19,169	109,700	179,262	63.4	
CAPITAL ASSETS	17,744	6,786	35,000	2,540	92.7-	
* GROSS BUDGET	1,490,728	980,052	1,481,456	1,483,114	.1	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	1,490,728	980,052	1,481,456	1,483,114	.1	
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0	
INCREASES IN RESERVES	0	0	0	0	.0	
* TOTAL BUDGET	1,490,728	980,052	1,481,456	1,483,114	.1	
OTHER REVENUES						
USER PAY REVENUES	1,454,884	179,009	1,474,000	1,448,114	1.8-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
GENERAL REVENUES	8,727	2,442	6,000	5,000	16.7-	
OTHER FINANCING SOURCES	542	0	0	0	.0	
CANCELLATION OF OBLIGATED F/B	0	0	0	30,000	***	
AVAILABLE FUND BALANCE 7/1	257,637	231,062	320,385	246,229	23.1-	
TOTAL AVAILABLE FINANCING	1,721,790	412,513	1,800,385	1,729,343	3.9-	
* UNREIMBURSED COSTS	231,062-	567,539	318,929-	246,229-	22.8-	
ALLOCATED POSITIONS	6.00	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 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**

**Other Charges**

- \$33,306 Increase in Interfund Administration Miscellaneous Departments related to increased General Services Department (1-205) budget unit staffing

- \$6,821 Increase in Interfund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller's Office

### Capital Assets

- (\$32,460) Decrease in Capital Assets – no Capital Assets requested for FY 2014-15

### Revenue

- \$74,807 Increase in Vehicle Maintenance charges to other departments
- (\$96,501) Decrease in Interfund Fleet Administration charges reflecting reduced operating costs

## 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 funded staff positions: two heavy equipment mechanics, two light vehicle mechanics and a supervisor. They operate out of a maintenance facility located at the County Corporation Yard in Yuba City. Staff provides 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 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 cardlock system; and
- Vehicle disposal.

Maintenance services include performance of preventative maintenance, inspections, unscheduled maintenance, accident repairs, special contract repairs and warranty repairs.

Fleet Management staff also oversees 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; and
- 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 decision making 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; and
- Administrative costs for managing the fleet charged to the Departments and allocated semiannually.

## **Recommended Budget**

This budget is recommended at \$1,483,114, which is an increase of \$1,658 (0.1%) compared to FY 2013-14. The Fleet Management budget unit operates as an ISF and must balance revenue to expenditure within the fund.

Compared to FY 2013-14, the recommended budget reflects a \$25,886 (1.8%) net decrease in the three Interfund revenue accounts used to charge County customers for services provided: Interfund Fuel & Oil, Interfund Vehicle Maintenance, and Interfund Fleet Administration.

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 2014-15 includes \$490,916 for the purchase of fuel for the majority of County departments. This represents a 3.7% decrease compared to FY 2013-14. Additional funding may be required if major prolonged upward fluctuations in fuel prices are experienced.

## **Use of Fund Balance**

The Fleet Management fund contains a Net Assets balance in the amount of \$231,062 as of July 1, 2013. This amount represents the division's 60-day working capital needs. It is estimated the Net Assets balance will not change by July 1, 2014.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	2,060,237	1,460,179	2,008,794	1,998,091	.5-
SERVICES AND SUPPLIES	918,198	665,637	1,091,331	991,400	9.2-
OTHER CHARGES	576,791	293,776	734,878	810,372	10.3
CAPITAL ASSETS	62,900	222,329	106,091	151,243	42.6
* GROSS BUDGET	3,618,126	2,641,921	3,941,094	3,951,106	.3
INTRAFUND TRANSFERS	1-	0	0	0	.0
* NET BUDGET	3,618,125	2,641,921	3,941,094	3,951,106	.3
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	3,618,125	2,641,921	3,941,094	3,951,106	.3
<b>OTHER REVENUES</b>					
USER PAY REVENUES	3,531,859	1,520,985	3,859,937	3,669,178	4.9-
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	28,236	6,957	0	0	.0
OTHER FINANCING SOURCES	673	0	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	0	118,467	***
AVAILABLE FUND BALANCE 7/1	464,895	588,345	644,466	474,918	26.3-
TOTAL AVAILABLE FINANCING	4,025,663	2,116,287	4,504,403	4,262,563	5.4-
* UNREIMBURSED COSTS	407,538-	525,634	563,309-	311,457-	44.7-
ALLOCATED POSITIONS	19.00	16.80	17.00	16.80	1.2-

## 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 ongoing 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

### Services & Supplies

- (\$11,930) Decrease in Communications due to a reduction in the number of T1 lines maintained, and a reduction in the cost of the Managed Internet Service
- (\$75,640) Decrease in Rents & Leases Equipment; identified equipment was purchased in FY 2013-14

### Other Charges

- \$65,100 Increase in Interfund Administration Miscellaneous Departments charges reflecting administration and management provided by the General Services Department (1-205) to Information Technology
- \$22,596 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

### Revenues

- (\$222,783) Decrease in Interfund Information Technology charges to County Departments due to overall IT budget reductions

## 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 Blackberry PDAs 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 has been successfully implemented while the Personnel and Payroll modules will be implemented for the first payroll of 2015. The remaining modules; Purchasing, Accounts Payable, Accounts Receivable, Employee Online, Budget, and Fixed Assets will be implemented during 2015. By January of 2016, the upgrade to One Solution will be completed. Additional allocation requests related to the management of the final module implementations and the update to the most current version of the Financial system will be brought to the Board for approval as needed.

## **Recommended Budget**

This budget is recommended at \$3,951,106.

The Information Technology budget unit operates as an ISF and must balance revenues to expenditures within the fund. The recommended budget results in a \$222,783 (6.7%) decrease in Interfund Information Technology charges to County departments compared to FY 2013-14. The Interfund Information Technology account represents the total of all charges made to County departments for Information Technology services. Therefore, the reduction of \$222,783 equals the amount that has been reduced in County department budgets for FY 2014-15.

The A-87 Cost Plan is provided by the Auditor-Controller's Office each year. For FY 2014-15, the Information Technology Division's Interfund Overhead (A-87) charges are recommended at \$93,151 which is an increase of \$22,596 (32.0%) compared to FY 2013-14.

Capital Assets are recommended at \$50,000 for the purchase of a replacement virtual server.

## **Use of Fund Balance**

The Information Technology fund contains a Committed Fund Balance designated for future appropriations in the amount of \$236,933 as of July 1, 2013. Half of that balance was budgeted to be used in FY 2013-14. It is recommended that \$118,467, the remaining balance, be cancelled in 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 \$588,345 as of July 1, 2013. This amount represents the Division's 60-day working capital needs. It is estimated that the Net Assets balance will be relatively unchanged at July 1, 2014.

# General Services Department Plant Acquisition (1-801)

Megan M. Greve, Director

EXECUTIVE SUMMARY						
DEPT HEAD: MEGAN GREVE	UNIT: PLANT ACQUISITION		FUND: GENERAL		0001 1-801	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	235,624	159,665	1,070,775	341,000	68.2-	
OTHER CHARGES	18,757	0	0	0	.0	
CAPITAL ASSETS	1,208,268	292,707	307,400	306,500	.3-	
* GROSS BUDGET	1,462,649	452,372	1,378,175	647,500	53.0-	
INTRAFUND TRANSFERS	325,573-	0	218,400-	0	100.0-	
* NET BUDGET	1,137,076	452,372	1,159,775	647,500	44.2-	
OTHER REVENUES						
USER PAY REVENUES	678,382	0	637,222	264,000	58.6-	
GOVERNMENTAL REVENUES	264,751	9,497	89,000	0	100.0-	
TOTAL OTHER REVENUES	943,133	9,497	726,222	264,000	63.6-	
* UNREIMBURSED COSTS	193,943	442,875	433,553	383,500	11.5-	
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

# General Services Department Plant Acquisition (1-801)

Megan M. Greve, Director

reimbursed directly from outside revenue sources, or which are performed directly by an outside contract, are included in the Plant Acquisition budget unit. General 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 in the Building Maintenance budget (1-700) and are discussed separately in that budget unit.

## Recommended Budget

This budget is recommended at \$647,500. The recommendation includes one project that was authorized in prior years and is continuing in FY 2014-15, as well as eight new projects for FY 2014-15.

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.

It should also be noted that a significant amount of work will continue through FY 2014-15 for the Chevron Energy Savings and Infrastructure Upgrade Project. This countywide project was approved by the Board of Supervisors in March of 2014. The annual equipment lease payment for this project has been included in the appropriate budget units for those departments benefitting from the project.

This budget unit was previously managed by the Development Services Department (formerly Public Works Department), and with this Recommended Budget is being reassigned to the General Services Department. Both Departments concur with this recommendation.

## Continuing Projects

The Development Services Director and County Administrative Officer are recommending that one previously authorized project be re-budgeted in FY 2014-15. This continuing project totals \$56,000, and is a General Fund cost.

Funding Source	Project No.	CONTINUING PROJECTS - DESCRIPTION	Amount
General Fund Obligated Fund Balance	1202	Remove Sediment Build-up at Yuba City Boat Launch	\$56,000



**General Services Department  
Plant Acquisition (1-801)**

*Megan M. Greve, Director*

**Recommended New Projects**

The following chart summarizes the eight new projects recommended for approval, and indicates the funding source for each project. The total of the newly requested projects for FY 2014-15 is \$591,500.

<b>Funding Source</b>	<b>Project No.</b>	<b>NEW PROJECTS - DESCRIPTION</b>	<b>Estimate</b>
Reimbursement from CSAC-EIA Risk Management Subsidy		ADA Improvements pursuant to the 2011 ADA Transition Plan: Main Library; Sheriff's Office; Clerk-Recorder Office	\$43,000
Fleet Management ISF		Paint Exterior of Fleet Maintenance Building	\$30,000
General Fund Obligated Fund Balance		Replace Roof at Sutter Branch Library	\$12,000
Criminal Justice Construction Fund (Fund 0-262)		Backup Generator at Minimum Security Jail	\$176,000
Transient Occupancy Tax Obligated Fund Balance		Ettl Hall Card Access System	\$15,500
General Fund Obligated Fund Balance		Exterior Painting of Offices at 1130 and 1160 Civic Center Blvd.	\$50,000
General Fund Obligated Fund Balance		Removal of Berm and Wall at Parking Lot of 1130 and 1160 Civic Center Blvd.	\$115,000
General Fund Obligated Fund Balance / Road Fund		Facilities Master Plan Update – Phase I	\$150,000

## **Use of Fund Balance**

It is recommended that the \$15,500 cost for installation of a Security Card Access System at Ettl Hall be funded with a cancellation of funds from the General Fund Committed Fund Balance Transient Occupancy Tax (account #31245). This one-time revenue is included in the Cancellation of Obligated Fund Balance account in the General Revenues budget (1-209).

It is recommended that the remaining \$368,000 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 Services Department Rio Ramaza Wastewater Fund (0-395)

Megan M. Greve, Director

EXECUTIVE SUMMARY					
DEPT HEAD: DANELLE STYLOS		UNIT: RIO RAMAZA COMMUNITY SRVC DIST FUND: RIO RAMAZA COMMUNITY SRVC DIST 0395 0-395			
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	6,053	10,475	8,000	10,900	36.3
OTHER CHARGES	8,878	68-	11,928	23,295	95.3
* GROSS BUDGET	14,931	10,407	19,928	34,195	71.6
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	14,931	10,407	19,928	34,195	71.6
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	14,931	10,407	19,928	34,195	71.6
OTHER REVENUES					
USER PAY REVENUES	4,928	4,840	5,940	5,940	.0
GOVERNMENTAL REVENUES	67	14	29	29	.0
GENERAL REVENUES	6,109	2,645	6,985	4,003	42.7-
CANCELLATION OF OBLIGATED F/B	0	0	6,974	24,223	247.3
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	11,104	7,499	19,928	34,195	71.6
* UNREIMBURSED COSTS	3,827	2,908	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 will be administered by the General Services Department, with services provided by the Water/Wastewater Facilities (1-702) budget unit.

## Major Budget Changes

### Other Charges

- \$10,000 Increase in Interfund Water Resources

# General Services Department Rio Ramaza Wastewater Fund (0-395)

---

Megan M. Greve, Director

## 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 \$34,195, which is an increase of \$14,267 (71.6%) compared to FY 2013-14. 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 \$218,462 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$211,487 at July 1, 2014.

The FY 2014-15 Recommended Budget includes a Cancellation of Obligated Fund Balance in the amount of \$24,223, leaving an estimated ending balance of \$187,264.

**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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	27,671	19,096	37,650	21,850	42.0-	
OTHER CHARGES	537	502	502	663	32.1	
* GROSS BUDGET	28,208	19,598	38,152	22,513	41.0-	
INTRAFUND TRANSFERS	170,852	95,355	114,309	113,818	.4-	
* NET BUDGET	199,060	114,953	152,461	136,331	10.6-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	33,681	34,200	37,000	37,000	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	33,681	34,200	37,000	37,000	.0	
* UNREIMBURSED COSTS	165,379	80,753	115,461	99,331	14.0-	
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.

**Major Budget Changes**

**Services & Supplies**

- (\$16,000) Decrease in Utilities due to the implementation of the Chevron Energy Savings and Infrastructure Upgrade project

**Intrafund Transfers**

- (\$6,306) Decrease in Intrafund A-87 Cost Plan Building Maintenance charges as provided by the Auditor-Controller's Office
- \$6,044 Increase in Intrafund Administration Services related to increase in General Services (1-205) budget unit staffing

**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 for 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.

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 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 \$136,331, which is a decrease of \$16,130 (10.6%) compared to FY 2013-14. The General Fund provides 72.9% of the financing for this budget unit and is decreased by \$16,130 (14.0%) for 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: MEGAN M. GREVE, INTER UNIT: Ettl HALL (MUSEUM MEETING RM) FUND: GENERAL					0001 7-204
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	1,580	1,791	11,950	6,250	47.7-
OTHER CHARGES	184	142	142	192	35.2
* GROSS BUDGET	1,764	1,933	12,092	6,442	46.7-
INTRAFUND TRANSFERS	9,956	15,720	27,181	23,897	12.1-
* NET BUDGET	11,720	17,653	39,273	30,339	22.7-
OTHER REVENUES					
USER PAY REVENUES	4,100	5,850	15,000	6,600	56.0-
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	4,100	5,850	15,000	6,600	56.0-
* UNREIMBURSED COSTS	7,620	11,803	24,273	23,739	2.2-
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

- (\$3,000) Decrease in Utilities

### Intrafund Transfers

- (\$7,241) Decrease in Intrafund A-87 Cost Plan Building Maintenance charges as provided by the Auditor-Controller's Office

- \$7,621 Increase in Intrafund Administration Services related to management of rental areas

#### Revenues

- (\$8,950) Decrease in Rent – Land and Buildings to more closely reflect actual rental revenue

### 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. 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 Community Memorial Museum (7-201) budget unit. 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 repairing facilities. 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 \$30,339, which is a decrease of \$8,934 (22.7%) compared to FY 2013-14. The General Fund provides 78.2% of the financing for this budget unit and is decreased by \$534 (2.2%) for FY 2014-15.

The Recommended Budget includes \$8,475 in Intrafund A-87 Cost Plan Building Maintenance charges, a decrease of \$7,241. The Cost Plan is developed each year by the Auditor-Controller's Office and reflects Building Maintenance charges based on actual costs from FY 2012-13, the second year of operations for the Hall.

The Recommended Budget also includes estimated rental revenues of \$6,600, a reduction of \$8,400 in FY 2013-14, to more closely reflect the actual rentals reserved during FY 2013-14. The Community Memorial Museum budget unit is estimated to receive \$2,864 through the Intrafund Museum Rental Revenue account, 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.





# Human Services

## *Section E*

The Public Health Division of the Human Services Department assisted the Yuba City Youth Commission in securing a grant for recreation equipment for children at Mahal Plaza. The Health Department fosters healthy nutrition education and the importance of keeping youth active.



# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	363,274	307,841	380,626	390,583	2.6	
SERVICES AND SUPPLIES	27,501	17,014	14,300	14,400	.7	
OTHER CHARGES	9,801	4,635	39,055	10,457	73.2-	
* GROSS BUDGET	400,576	329,490	433,981	415,440	4.3-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	400,576	329,490	433,981	415,440	4.3-	
OTHER REVENUES						
USER PAY REVENUES	332,650	120,205	364,767	349,515	4.2-	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	332,650	120,205	364,767	349,515	4.2-	
* UNREIMBURSED COSTS	67,926	209,285	69,214	65,925	4.8-	
ALLOCATED POSITIONS	4.00	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 Division, and the Welfare and Social Services Division. The Department's total approved budget for FY 2013-14 was a little more than \$86 million and approximately 424 FTEs.

## Major Budget Changes

### Salaries & Benefits

- \$9,957 General increase due to negotiated Salaries and Benefits

### Other Charges

- (\$22,500) Decrease in Interfund Plant Acquisition reflecting completion of one project in FY 2013-14
- (\$5,356) Decrease in Interfund Information Technology as provided by the General Services Department

## Program Discussion

This budget funds the Director and support staff that provides leadership and administrative support functions for the Department of Human Services.

A continuing focus this year is the County's role in implementing the Affordable Care Act (ACA). The State and divisions of this department are currently involved in implementing the ACA. The three divisions

## Human Services Administration (4-120)

---

*Tom Sherry, Director of Human Services*

of the Human Services Department will each be affected differently by the ACA. The long term effects on the Department will probably not be known for a few years. Continual changes at the State 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 planned construction of a new Human Services Building adjacent to the Mental Health Facility at 1965 Live Oak Boulevard, Yuba City, remains a long term goal; however, construction of such a facility will have to wait until the financial feasibility of the project improves. The continuing need for additional space and the need to coordinate services are moving the Department to consider intermediate steps to address the space needs of the divisions. To this end, the Department will continue to explore alternatives to address its facility needs.

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 \$415,440, which is a decrease of \$18,541 (4.3%) compared to FY 2013-14.

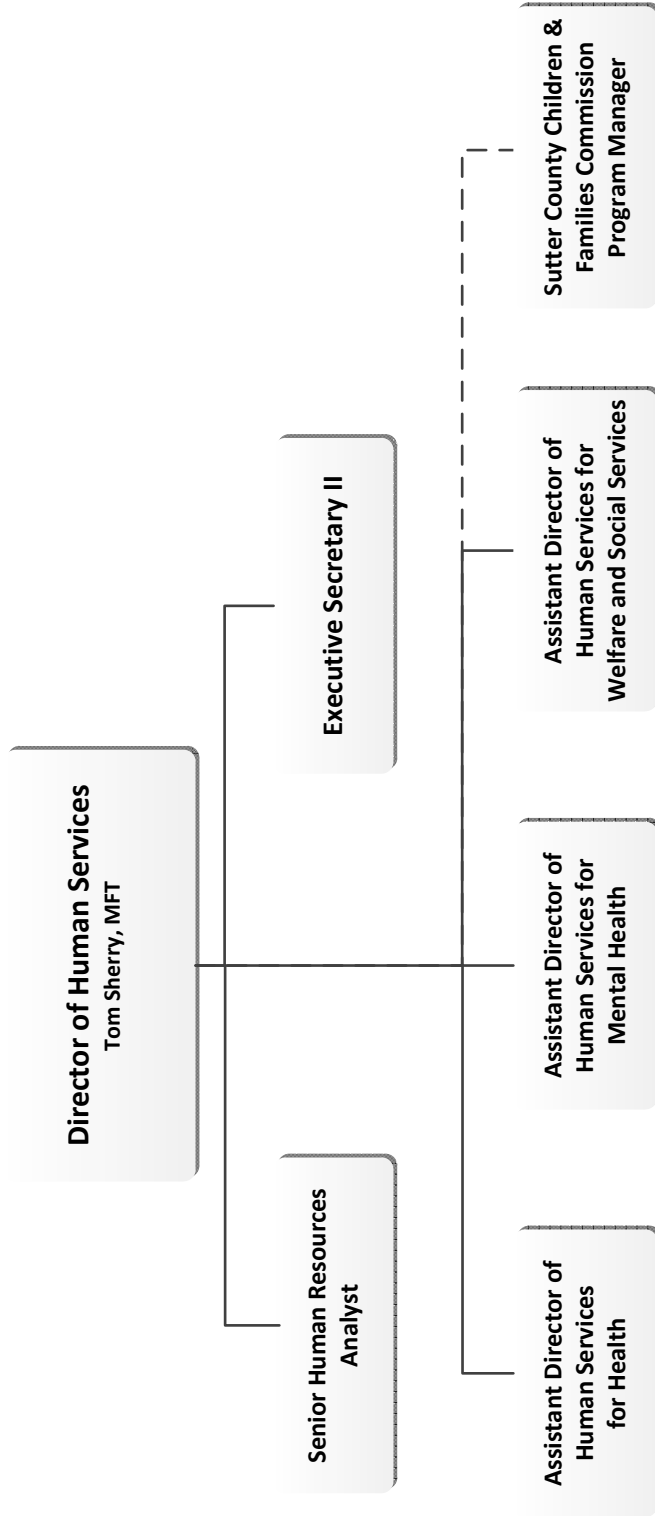
The \$65,925 unreimbursed cost, which is decreased by \$3,289 (4.8%) from FY 2013-14, represents the Health Department's share of the Human Services-Administration budget. This Unreimbursed Cost is, in concept, partially funded by the General Fund through the General Fund's contribution to the Health Fund.

### 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 Administration  
FY 2014-2015**

*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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	4,474,265	3,651,319	4,860,584	4,756,064	2.2-	
SERVICES AND SUPPLIES	685,476	456,407	696,060	640,374	8.0-	
OTHER CHARGES	344,386	222,380	355,591	324,362	8.8-	
CAPITAL ASSETS	0	5,679	0	0	.0	
* GROSS BUDGET	5,504,127	4,335,785	5,912,235	5,720,800	3.2-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	5,504,127	4,335,785	5,912,235	5,720,800	3.2-	
OTHER REVENUES						
USER PAY REVENUES	991,456	362,370	905,151	781,694	13.6-	
GOVERNMENTAL REVENUES	1,927,981	1,450,563	2,203,404	2,187,017	.7-	
TOTAL OTHER REVENUES	2,919,437	1,812,933	3,108,555	2,968,711	4.5-	
* UNREIMBURSED COSTS	2,584,690	2,522,852	2,803,680	2,752,089	1.8-	
ALLOCATED POSITIONS	57.38	54.68	54.68	53.68	1.8-	

## Purpose

Sutter County Health is responsible for the operation of three distinct medical service units within the County. Those units are: 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 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.

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. The Jail Medical Services budget is discussed in a separate budget unit (4-134).

---

**Major Budget Changes**

**Salaries & Benefits**

- (\$56,913) Decrease due to elimination of one (1.0 FTE) vacant Nutrition Assistant position
- (\$56,913) Decrease due to defunding of one (1.0 FTE) vacant Account Clerk I/II position
- \$9,306 General increase due to negotiated Salaries and Benefits

**Services & Supplies**

- \$51,193 Net increase reflecting anticipated first year cost due to implementation of the Chevron Energy Savings and Infrastructure Upgrade Project
- (\$106,879) Net decrease in Lab Supplies, Communications, Professional and Specialized Services, Office Expenses, and other various line items; offset by increases in Medical Malpractice Insurance, and other various line items.

**Other Charges**

- (\$15,795) Decrease in Interfund Information Technology charges as provided by the General Services Department
- (\$14,476) Decrease in Interfund Overhead (A-87) Cost Plan charges as provided by the Auditor-Controller's Office

**Revenues**

- (\$35,760) Decrease in revenue related to Lease Agreement with Peach Tree Healthcare, Inc. for leasing of the Health building and the equipment/fixtures
- (\$74,860) Colusa County contract discontinued in FY 2013-14 for Health Officer

**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 are dedicated to promotion, protection, and improvement of the health of Sutter County residents. 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. It is generally understood that all counties will have indigent health responsibilities post-Affordable Care Act (ACA) implementation which was passed by Congress in March 2010. In most counties,

## Human Services Health (4-103)

---

*Tom Sherry, Director of Human Services*

those obligations will decline but not disappear. The Medi-Cal expansion, as a result of ACA, will cover adults up to 138% Federal Poverty Level (FPL). However, not all residents are eligible for the Medi-Cal expansion, including legal immigrants who have been here less than five years and undocumented persons. It is estimated that 3 to 4 million Californians will remain uninsured five years after implementation. It is difficult to ascertain how many will be uninsured in Sutter County. At the time of this writing, California had 968,500 individuals enrolled in Medi-Cal, with nearly 67% of that number coming from Low Income Health Programs (LIHP) enrollees being transferred into the Medi-Cal program.

Adults with incomes between 138% and 400% FPL are eligible for subsidized coverage through Covered California. However, unlike Medi-Cal, these adults will have limited windows to enroll in coverage. If an adult misses open enrollment, he or she will have to wait nine months for the next open enrollment period. In the meantime, that adult may qualify for a county indigent program.

Additionally, counties may experience higher costs associated with the remaining uninsured population. For example, the remaining uninsured may utilize emergency services more frequently due to the nature of coverage available to this population.

All counties will have remaining responsibilities for public health and indigent adults. It is crucial for the health and welfare of all California residents that counties retain sufficient Realignment funds to deliver public health and remaining indigent services.

### **Medi-Cal Expansion in California**

The ACA, Medi-Cal Expansion, and Covered California topics are discussed in the Non-County Provider (4-201) narrative.

### **Public Health Laboratory Services**

The continuous decline in tests in Public Health Lab Services over the past several years continues due to an increase in use of private clinical lab services in the local area. Limited Public Health Lab tests are currently provided, resulting in reduced lab space needed. The lab work area in FY 2013-14 was reduced with minimal remodeling of the space to allow for Human Services staff office space. The Department currently maintains a full time Public Health Lab Technician, a stand-by/on-call Public Health Microbiologist and has retained a Lab Director on a contract basis.

### **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; Communicable Disease (CD) Control program; Health Care Program for Children in Foster Care (HCPCFC); Community Chronic Disease Prevention Program; Public Health Immunization Clinic; Childhood Lead



Prevention Program; Injury Prevention Programs; 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.

## Future Considerations

The Health Division continues to work with Centers for Disease Control and Prevention (CDC) to implement a "BioSense Program." This program is run by the CDC that tracks health problems as they evolve and provides public health officials with data, information and tools needed to better prepare for and coordinate responses to safeguard and improve the health of American people. BioSense 2.0 is the system that the Health Division is reviewing for receiving and managing public health and surveillance information. BioSense 2.0 will provide the Health Division with the ability to contribute and access data that will support existing and potential expansion of its public health and ~~The Health Care Program~~ ~~for Children in Foster Care (HCPCFC)~~ is a public health nursing program located in county child welfare service agencies to provide public health nurse (PHN) expertise in meeting the medical, dental, mental and developmental needs of children and youth in foster care. The local Child Health and Disability Prevention (CHDP) program is administratively responsible for the HCPCFC. The State Budget Act of 1999

appropriated State General Funds to the California Department of Social Services (CDSS) for the purpose of increasing the use of PHNs in meeting the health care needs of children in foster care. The enabling legislation for the HCPCFC is Assembly Bill 1111. This legislation defined the components of the program and added to the Welfare and Institutions Code, Section 16501.3 (a) through (e). Although there had been some discussion about transitioning the HCPCFC down to county Social Services in FY 2014-15, the California Department of Social Services (CDSS) is postponing the transition of the program to July 1, 2015 (FY 2015-16). Funding for this program was included in 2011 Realignment, but transition down to the counties has been delayed pending federal approval to continue to pull down the 75% enhanced match.

Chronic Disease Control efforts will continue with community health care agency collaboration and health program integration to improve individual and population health outcomes. The goal of the efforts is to increase healthy communities and bend the medical care cost curve using evidence-based prevention strategies and interventions for maximum impact that reaches the largest number of Sutter County residents.

## Funding of the Health Division

Overall, the FY 2014-15 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. There is some uncertainty regarding the future level of

# Human Services Health (4-103)

---

*Tom Sherry, Director of Human Services*

State support for certain Public Health programs.

The Women Infant and Children's (WIC) program received a decrease in the base allocation in the previous fiscal year; and, due to declining statewide caseload, a decrease in State WIC program funding is likely to occur again in FY 2014-15. Should State funding for this program be further reduced during FY 2014-15, the Department will return to the Board of Supervisors with a recommendation to incorporate funding changes in the FY 2014-15 Adopted Budget.

The County has participated in the SB 910 Program for Medi-Cal Administrative Activities (MAA) since the inception of the program in 1992. Federal rules governing the program have been suspended without issuance of replacement rules. Under the terms of the Medi-Cal Administrative Activities program the County must prepare and submit a claiming plan which is approved by the State and the Federal Centers for Medicaid and Medicare Services (CMS). Medi-Cal administrative activities which are allowable for reimbursement are those which improve the availability and accessibility of Medi-Cal services to Medi-Cal eligible and potentially eligible individuals and their families. Activities which are eligible are: Medi-Cal Outreach, Facilitating Medi-Cal Application, Medi-Cal Non-Emergency Transportation, Training, Contracting for Medi-Cal Services, Program Planning and Policy Development, Medi-Cal Administrative Activities Coordination and Claims Administration.

The Health Division oversees six special revenue funds, where certain grant revenues are designated for specific program uses. These funds are: Bioterrorism Trust (fund 0-124), Pandemic Influenza Preparedness (fund 0-139), Bicycle Helmet Safety (fund 0-178), Tobacco Education Trust (fund 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.

## Recommended Budget

This budget is recommended at \$5,720,800 with an unreimbursed cost of \$2,752,089, which is a decrease of \$51,591 (1.8%) compared to FY 2013-14. The majority of this cost is offset by 1991 Realignment revenue.

The County has a Maintenance of Effort (MOE), or minimum funding requirement, as a condition of receiving 1991 Realignment funding from the State. Sutter County's MOE is \$674,240. The County's MOE contribution is reflected in the Health – General budget unit (4-110) and the Health – County Share budget unit (4-112).

Revenue from the Lease Agreement with Peach Tree Healthcare, Inc. for leasing of the Health building and the equipment/fixtures is reduced by \$35,760. The equipment and fixtures were not new at the time of the lease and are now fully depreciated. The Board of Supervisors approved this change in the Lease Agreement in July of 2013; however, this change was not reflected in the FY 2013-14 Budget.

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

# Human Services Health (4-103)

---

*Tom Sherry, Director of Human Services*

responsible for the remaining 80%. Loss of this contract shifts this cost to the General Fund.

It is recommended to defund one vacant Account Clerk I/II position for FY 2014-15, as well as to eliminate one vacant Nutritional Assistant position in the WIC program due to a decrease in caseload.

Funding for one vacant Public Health Nurse II / Social Services Worker III position has been removed from the budget recommendation, as it was in FY 2013-14. The Department will continue to work on a revised Medi-Cal Administrative Activities (MAA) program plan. Pending approval of funding and the revised MMA plan, it is anticipated that the Department will request the position be refunded.

In addition, one vacant 0.5 FTE Health Program Specialist position is defunded as grant funding for this position is not available.

Of the remaining 51.18 FTE positions contained in the Health Department budget, 28.78 FTE positions are directly grant funded.

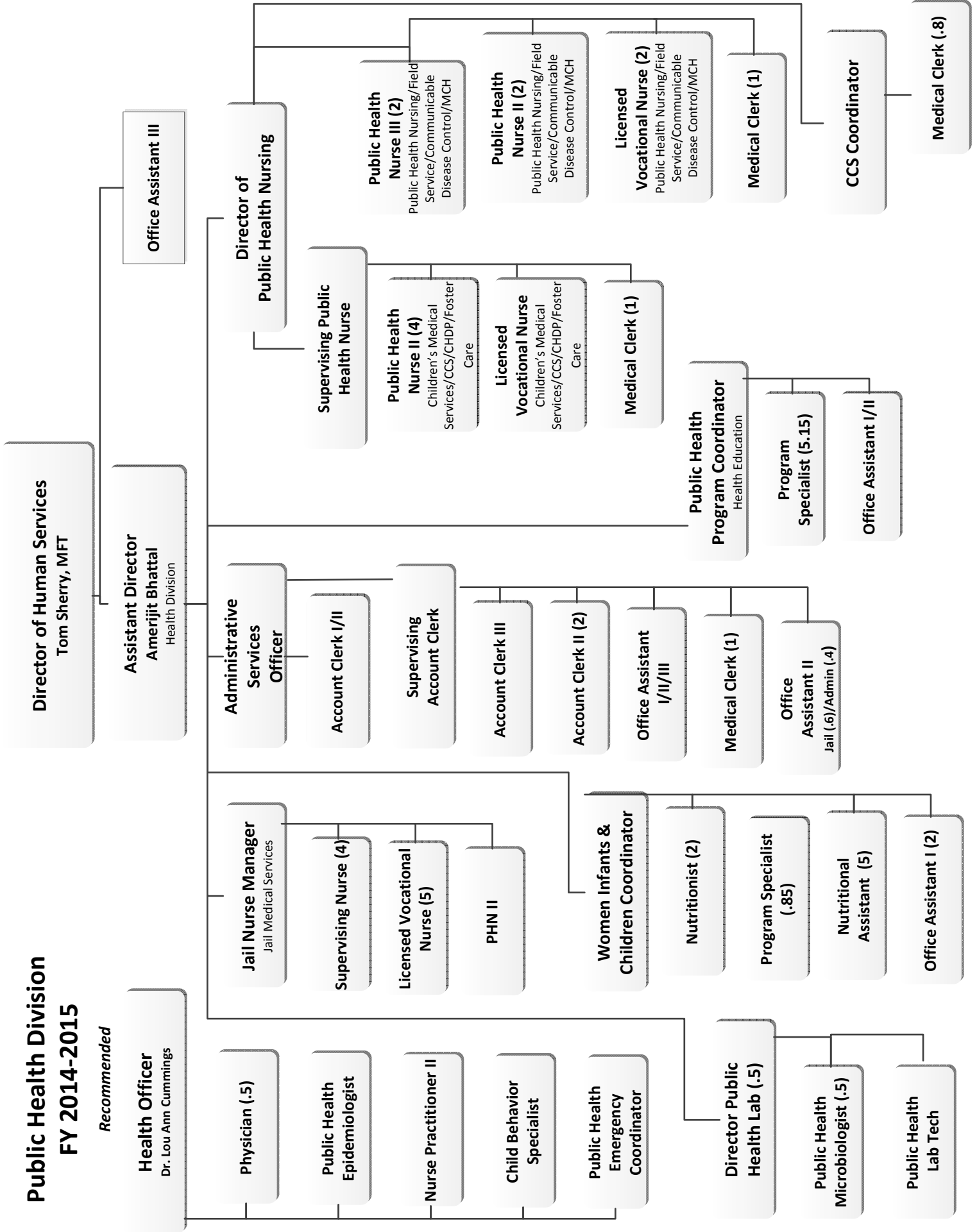
## **Use of Fund Balance**

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

This Page Left Intentionally Blank

# Public Health Division FY 2014-2015

*Recommended*



# Human Services Jail Medical Services (4-134)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY						
DEPT HEAD: TOM SHERRY	UNIT: JAIL MEDICAL	FUND: HEALTH			0012 4-134	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,166,814	1,132,919	1,489,022	1,586,179	6.5	
SERVICES AND SUPPLIES	322,005	256,673	296,410	305,640	3.1	
OTHER CHARGES	656,037	1,004,678	551,870	722,137	30.9	
* GROSS BUDGET	2,144,856	2,394,270	2,337,302	2,613,956	11.8	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	2,144,856	2,394,270	2,337,302	2,613,956	11.8	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	2,143,824	2,289,592	2,337,302	2,613,956	11.8	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	2,143,824	2,289,592	2,337,302	2,613,956	11.8	
* UNREIMBURSED COSTS	1,032	104,678	0	0	.0	
ALLOCATED POSITIONS	10.42	13.12	11.12	13.12	18.0	

## 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

- \$82,157 General increase due to negotiated Salaries and Benefits
- \$15,000 Increase in Overtime due to allowing Overtime payouts rather than accruing CTO

### Other Charges

- \$170,000 Increase in costs for Support and Care of Persons due to increased hospitalizations and medical and dental services for inmates

### Revenue

- \$266,014 Increase in Interfund Jail Medical payment from the Sheriff – Jail 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.

It should be noted that general administrative oversight of this program, including staff time from the Assistant Director of Human Services and some of the Business Office staff from the Health Division, is not directly reflected in the budget unit. These costs are contained within the administration program of the Public Health budget unit (4-103) and are not considered direct jail medical costs.

### **Jail Staffing**

The Jail Medical Services program is required to maintain staffing requirements that were agreed to by the court and the County. The staffing requirements by the court specific to nursing coverage includes one Registered Nurse (RN) on site during either the day shift or the evening shift, seven days per week, and either one RN or one Licensed Vocational Nurse (LVN) on site during the other day shift or evening shift as appropriate, seven days per week. In order to cover the staffing requirements for 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 the increase in the number of inmates due to the State’s implementation of the AB 109 Public Safety Realignment, coupled with longer inmate stays, has made it increasingly challenging to meet the healthcare needs of

inmates within the timeframe desired by the inmates. In FY 2013-14, two additional permanent positions, a Public Health Nurse and an LVN, were added to the budget and paid for by AB 109 funding. These positions were requested to help provide inmate care and provide for discharge planning and post release case management for inmates with chronic serious health care needs.

### **2011 Realignment - Anticipated Impacts**

With the passage of AB 109 and the State’s implementation of 2011 Realignment, which became effective October 1, 2011, counties have assumed new corrections, re-entry and community supervision responsibilities for people convicted of certain non-serious, non-violent felonies. This realignment refers to changes in the assignment of program and fiscal responsibilities between the State and local governments.

Over the past year, there has been a notable increase in demand on jail medical services. This may be due in part to the number of state prisoners transferred to the local jail and/or the rate of recidivism in Sutter County applied to state prisoners paroled, as well as the overall complexity and serious nature of inmate health care needs.

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 likely at a greater rate when combined with the longer lengths of incarceration that have come with the implementation of 2011 Realignment.

### **Severity of Inmate Health and Mental Health Conditions**

A 2009 published research report in the *Journal of Epidemiology & Community Health*

# Human Services

## Jail Medical Services (4-134)

---

*Tom Sherry, Director of Human Services*

found a greater prevalence of chronic diseases in jail populations. The report titled “Prevalence of chronic medical conditions among jail and prison inmates in the USA compared with the general population,” compared the incarcerated population to other adults (using a nationally representative, cross-sectional survey). They found that jail inmates had a significantly higher prevalence of certain chronic diseases (including hypertension, diabetes, heart attack, asthma, arthritis, cervical cancer and hepatitis). The severity of inmate health & mental health conditions 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 liver and kidney diseases have jointly contributed to an increase in medical supply costs and expenses related to the support and care of inmates.

Compounding the fact that people in jails are less healthy than the general population, they are also far more likely to be uninsured. According to a 2009-10 Kaiser Family Foundation report, almost one in four adults (ages 19-64) are uninsured in California. Research on patterns of health care use showed that the uninsured are more likely to forego needed care and less likely to receive preventative services or the appropriate care to manage chronic illness. Research also shows that nine out of ten people detained and incarcerated in jails do not have health insurance or the financial resources to pay for medical care upon release.

It should also be noted that increased sentences may require the implementation of more sophisticated health care services addressing chronic diseases and other long-term health care problems.

### Health Care Eligibility and Coverage for Inmates

Some County Jail Inmates meet Medicaid’s eligibility requirements and are eligible to enroll in the program, but they are not covered by Medicaid. This is because federal law does not allow for federal Medicaid funding – called Federal Financial Participation (FFP) – to pay for medical care provided to individuals who are “inmates of a public institution,” which is commonly referred to as the “inmate exception.” This has resulted in counties covering the full cost of jail inmates’ health care services rather than eligible detainees receiving coverage through Medicaid. Specifically, Federal law (42 CFR 435.1009) generally prohibits claiming federal Medicaid funds for health care services provided to inmates residing in correctional facilities.

The ACA does not change the “inmate exception”. However, a recent change does allow a related exception: inpatient care of inmates at hospitals or certain other non-correctional health facilities may be covered by Medicaid. Federal funding for inpatient health care takes on greater significance now that a much broader segment of the jail population will become eligible for Medi-Cal.

Covered California, California’s new health insurance exchange, became effective on January 1, 2014. This insurance coverage is for persons with incomes that are between 133% to 400% of the federal poverty level. At this time, there is no defined coverage for jail inmates. Inmates who are released from jail will qualify as having a “change in housing circumstance” that allows an application outside of the Open Enrollment Period.

A recently formulated program known as Medi-Cal Inmate Eligibility Program (MCIEP) was developed to provide Medi-Cal-covered services to eligible California State Prison inmates who receive in-patient medical services off the grounds of the correctional facility. The MCIEP was implemented on



# Human Services

## Jail Medical Services (4-134)

---

*Tom Sherry, Director of Human Services*

April 1, 2011. It is anticipated that county inmates will also be eligible for enrollment into Medi-Cal through this program. The county claiming process for claims submission for in-patient services is still in the process of being reviewed by the Department of Health Care Services (DHCS). A request to DHCS has been submitted at the time of this writing to participate in a “pre-testing program” for the County Inmate Program Claiming. Three counties will be chosen for this program.

### Recommended Budget

This budget is recommended at \$2,613,956, which is an increase of \$276,654 (11.8%) compared to FY 2013-14. Jail Medical Services are 86.5% funded by the General Fund and 13.5% funded by AB109 for FY 2014-15.

Support & Care of Persons expense reflects direct expenditures related to the hospitalizations and other outside care of inmates. This line item is recommended at \$700,000, reflecting an increase of \$170,000, or 32%, over the FY 2013-14 Adopted Budget. These expenditures will be monitored closely over the coming year.

The cost of providing medical services to the Sutter County Jail is, in effect, transferred to the Jail budget unit (2-301), within the Public Safety fund (0015), through the recording of an Interfund Jail Medical transfer. This transfer essentially transfers the unreimbursed cost of the Jail Medical Services program from the Health Fund to the Public Safety fund. The General Fund covers all unreimbursed costs in the Public Safety fund.

### 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			UNIT: NON-COUNTY PROVIDERS		FUND: HEALTH		0012 4-201	
	ACTUAL	ACTUAL	ADOPTED	CAO	% CHANGE					
	EXPENDITURE	EXPENDITURE	BUDGET	RECOMMEND	OVER					
	2012-13	4-30-14	2013-14	2014-15	2013-14					
EXPENDITURES										
SERVICES AND SUPPLIES	26,400	19,800	26,400	26,400	.0					
OTHER CHARGES	604,485	239,038	621,476	617,711	.6-					
* GROSS BUDGET	630,885	258,838	647,876	644,111	.6-					
INTRAFUND TRANSFERS	0	0	0	0	.0					
* NET BUDGET	630,885	258,838	647,876	644,111	.6-					
OTHER REVENUES										
USER PAY REVENUES	20,102	0	23,718	25,000	5.4					
GOVERNMENTAL REVENUES	0	0	0	0	.0					
TOTAL OTHER REVENUES	20,102	0	23,718	25,000	5.4					
* UNREIMBURSED COSTS	610,783	258,838	624,158	619,111	.8-					
ALLOCATED POSITIONS	.00	.00	.00	.00	.0					

## Purpose

Sutter County Health 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

There are no major budget changes for FY 2014-15.

## 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.). The County 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 \$50,766. 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. 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 and if the rate of \$0.41 changes. A portion of this fee is offset by the use of Emergency Medical Services Fund (Maddy Act) undesignated funds (Fund 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.

# Human Services

## Non County Providers (4-201)

---

*Tom Sherry, Director of Human Services*

### 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 healthcare coverage to low-income adults 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 participation fee of \$188,781 set by legislation for the County to participate in the CMSP. Under the agreement with the CMSP Governing Board, the County agrees to share in a risk limitation amount should the CMSP require more funds to operate the program. The CMSP Governing Board has yet to determine whether or not it will require additional funds to operate the program in FY 2014-15. Should the CMSP Governing Board vote to enforce a risk limitation, additional funds would need to be allocated to this budget unit. Although technically not part of the participation fee, the risk limitation payment and the participation fee are budgeted as one item under the CMSP Participation fee account. Sutter County directly pays the cost of the participation fee and, when required, a risk assessment fee.

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 transferred to counties 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 set up 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 Anthem Blue Cross 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, funds allocated to CMSP from State Health Realignment revenues, and, with regard to Path2Health (a Low Income Health Program which was a pilot project of CMSP), Federal Medicaid matching funds, but the authority for Path2Health and the associated Federal Medicaid matching funds expired December 31, 2013. As a part of the FY 2013-14 State Budget, changes were 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 which reduced overall funding for CMSP beginning January 2014, resulting from the loss of State Health Realignment

# Human Services

## Non County Providers (4-201)

---

*Tom Sherry, Director of Human Services*

funding (composed of State Sales Tax and Vehicle License Fee revenues) for CMSP. This code requires a redirection of 60% of the Health Realignment revenues that would otherwise be provided to CMSP counties and the Governing Board to a 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 to the amount the County would otherwise pay to participate in CMSP, and provides funding to CMSP to assist in providing services for the remaining uninsured.

On September 26, 2013, the CMSP Governing Board adopted a Resolution accepting and approving the provisions set forth in the new law; confirming acceptance for the approach set forth in Section 17600.50(a) in determining payments to the Family Support Services Subaccount. Sutter County also adopted a Resolution in October 2013 ratifying this Resolution of the Governing Board and the provisions set forth in Section 17600.50(a). The calculation for determining the 60/40 split for CMSP counties is done in the aggregate. All Health Realignment funds (base and growth) going to CMSP counties (including both the funds the counties pay to the CMSP and the funds kept at the county level for public health), Health Realignment funds that go to the CMSP Governing Board (base and growth), and the aggregate MOE for all CMSP counties are used in the calculation. The resulting aggregate split for the CMSP counties (if current Realignment data were used) would actually be 62% of total Health Realignment funds being redirected to the state

and 38% of the total being retained by the CMSP counties and CMSP Governing Board.

At the time of this writing, entities such as CSAC were learning that the 1991 Realignment allocations to the Health Subaccount contained errors. It was apparent that some lingering issues remain with the monthly allocations and redirections. The process to ensure correct allocations and redirection of 1991 Realignment funding under AB 85 and SB 98 is complicated at best.

### Medi-Cal Expansion in California

On January 1, 2014, some CMSP and all Path2Health eligible individuals meeting the Federal citizenship/identity requirements and with incomes at or below 138% of the Federal Poverty Level (FPL), have become Medi-Cal eligible. Those individuals covered through Path2Health have transitioned into the Medi-Cal program or the new statewide Health Benefits Exchange under the ACA, known as Covered California.

### 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.

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

# Human Services

## Non County Providers (4-201)

---

*Tom Sherry, Director of Human Services*

Health is based on the Environmental Health division's budgeted Unreimbursed Cost for FY 2014-15. Environmental Health service is part of the County's required healthcare Maintenance of Effort (MOE). As long as Sutter County continues to meet its overall healthcare MOE 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 \$644,111, with a net unreimbursed cost of \$619,111, which is a decrease of \$5,047 (0.8%) compared to FY 2013-14.

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 in the EMS Agency is recommended at \$50,766. 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.

This budget continues to reflect the participation fee of \$188,781 set by legislation for the County to participate in the CMSP. This participation fee was not eliminated with Health Realignment and SB 85.

The budget also includes \$378,164 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 - Health 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	67,397	52,416	70,480	70,480	.0
OTHER CHARGES	82,647	108,096	210,368	210,368	.0
* GROSS BUDGET	150,044	160,512	280,848	280,848	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	150,044	160,512	280,848	280,848	.0
OTHER REVENUES					
USER PAY REVENUES	141,150	141,150	141,150	141,150	.0
GOVERNMENTAL REVENUES	11,044	0	0	0	.0
TOTAL OTHER REVENUES	152,194	141,150	141,150	141,150	.0
* UNREIMBURSED COSTS	2,150-	19,362	139,698	139,698	.0
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 2014-15.

## 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 the 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. The Sutter County CCS program is a Level II program which includes additional roles such as Durable Medical Equipment authorization, extension of treatment authorization, and annual medical review (reviews continued medical eligibility – not initial medical eligibility).

# Human Services - Health

## California Children's Services (CCS) (4-301)

---

*Tom Sherry, Director of Human Services*

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 to children who meet specific medical criteria. 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, by law, 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 transferred from the Social Services Trust Account is the only amount within the Health Division that is subject to growth allocation.

State statute requires a minimum county contribution, or "Maintenance of Effort" (MOE), to 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 MOE 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.

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 because County staff must 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-Medi-Cal 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 funds were to not be available to pay claims, the County would be required to pay for rendered services or services to Sutter County children 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 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

# Human Services - Health California Children's Services (CCS) (4-301)

---

*Tom Sherry, Director of Human Services*

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 entered into after August 1, 1994. At this time, it appears likely that there will be no further extensions. If DHCS goes ahead 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 has been pursuing pilot projects to examine organized healthcare delivery models for CCS eligible children. It is unclear how this will impact the local CCS program.

## Healthy Families Transition to the Medi-Cal Program

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 (OTLICP) 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) as a component of the State budget which also had implications for the HFP transition to Medi-Cal. The transition of HFP enrollees to Medi-Cal is projected to simplify eligibility and coverage for children and families while providing additional benefits and lowering costs for children at certain income levels. In both Healthy Families and Medi-Cal, CCS services are generally "carved out" of the health plans' responsibility. Thus, the transition has not affected a child's ability to access CCS services.

HFP and Medi-Cal have nearly equivalent health benefits with a few exceptions. The main difference is that a Medi-Cal eligible child under the age of 21 has access to the Early and Periodic Screening, Diagnosis, and Treatment (EPSDT) program through which the child can receive benefits for "medically necessary" services that are otherwise limited (such as by frequency) or not covered by Medi-Cal in order to correct or ameliorate a condition.

## Recommended Budget

This budget is recommended at \$280,848, which is the same as FY 2013-14. This budget unit receives a portion of its financing from the General Fund, with the balance of the



# Human Services - Health California Children's Services (CCS) (4-301)

---

*Tom Sherry, Director of Human Services*

County's share of cost met by a transfer in of Welfare/Social Services 1991 Realignment funding.

At this time, the State has not determined the amount of its contribution to the Sutter County CCS Program for FY 2014-15. As mentioned above, in the past, as a policy item, the County has budgeted an amount in excess of the MOE in order to meet the potential demand for service, which can be very volatile. This budget request 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 MOE of \$154,465, to match a potential reduced State contribution. At this time it is unknown whether State contribution will match the amount appropriated over the MOE.

## 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

E X E C U T I V E S U M M A R Y					
DEPT HEAD: TOM SHERRY	UNIT: EMERGENCY MEDICAL SERVICES		FUND: EMERGENCY MEDICAL SERVICES		0252 0-252
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SERVICES AND SUPPLIES	107,579	27,998	125,802	130,802	4.0
OTHER CHARGES	33,241	0	36,218	38,100	5.2
* GROSS BUDGET	140,820	27,998	162,020	168,902	4.2
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	140,820	27,998	162,020	168,902	4.2
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	140,820	27,998	162,020	168,902	4.2
<b>OTHER REVENUES</b>					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	121,729	1,593	152,020	152,620	.4
GENERAL REVENUES	9,185	84,123	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	10,000	16,282	62.8
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	130,914	85,716	162,020	168,902	4.2
* UNREIMBURSED COSTS	9,906	57,718-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

Sutter County Health 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 2014-15.

## 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 and 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 the remaining funds, 58% is allocated to an

# Human Services

## Emergency Medical Services Fund (0-252)

---

*Tom Sherry, Director of Human Services*

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 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 funds. 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 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 an increase of \$6,882 (4.2%) compared to FY 2013-14.

## Use of Fund Balance

The EMS fund contains Restricted Fund Balance accounts for each type of expenditure, as established by law. 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 \$50,766, in budget unit 4-201.

Projected Physician Revenue for FY 2014-15 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, an increase of \$5,000 compared to FY 2013-14, to fund anticipated Physician Expense claims for FY 2014-15.

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	11,335,784	9,306,640	12,895,226	13,974,529	8.4
SERVICES AND SUPPLIES	6,528,021	4,082,817	7,008,408	7,177,256	2.4
OTHER CHARGES	4,031,623	2,388,223	4,036,399	3,936,429	2.5-
CAPITAL ASSETS	0	0	87,000	52,000	40.2-
* GROSS BUDGET	21,895,428	15,777,680	24,027,033	25,140,214	4.6
* NET BUDGET	21,895,428	15,777,680	24,027,033	25,140,214	4.6
APPROPRIATION FOR CONTINGENCY	0	0	332,016	1,532,016	361.4
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	21,895,428	15,777,680	24,359,049	26,672,230	9.5
<b>OTHER REVENUES</b>					
USER PAY REVENUES	16,141,828	8,054,760	15,019,384	14,564,659	3.0-
GOVERNMENTAL REVENUES	5,970,665	4,006,261	8,437,061	8,834,027	4.7
GENERAL REVENUES	34,922	18,548	35,120	25,000	28.8-
CANCELLATION OF OBLIGATED F/B	0	0	867,484	3,248,544	274.5
TOTAL OTHER REVENUES	22,147,415	12,079,569	24,359,049	26,672,230	9.5
* UNREIMBURSED COSTS	251,987-	3,698,111	0	0	.0
ALLOCATED POSITIONS	112.14	115.57	112.07	116.67	4.1

## 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

- \$417,872 General increase due to negotiated Salaries and Benefits
- \$172,385 Increase due to one vacant Psychiatrist position increasing from part-time (0.5 FTE) to full time (1.0 FTE) during FY 2013-14

# Human Services

## Mental Health (4-102)

---

Tom Sherry, Director of Human Services

- \$174,386 Addition of 2 Psychiatric Tech/ Psychiatric LVN positions during FY 2013-14
- \$9,998 Net Increase due to the elimination of one vacant Supervising Intervention Counselor position and the addition of one Resource Specialist position during FY 2013-14
- \$75,467 Net increase due to the elimination of one vacant part time (0.4 FTE) Physician position and the addition of one part time (0.5 FTE) Psychiatrist position
- \$63,741 Addition of one Account Clerk III position
- \$90,454 Addition of one flexibly staffed Mental Health Therapist I/II/III position
- \$75,000 Increases in Extra Help and Overtime based on actual expenditures

### Services & Supplies

- \$100,000 Increase in Juvenile Dependency Proceeding/Physician account primarily due to the use of locum tenen psychiatrists while recruiting to fill vacancies

### Other Charges

- (\$161,700) Decrease in Interfund Plant Acquisition
- \$60,492 Increase in Interfund Information Technology charges as provided by the General Services Department

### Capital Assets

- (\$87,000) Decrease for purchase of replacement vehicles in FY 2013-14
- \$52,000 Increase for the purchase of two additional vehicles

### Appropriation for Contingency

- \$1,200,000 Increase in Appropriation for Contingency to accommodate the uncertainties associated with estimating Mental Health revenues and expenses during Healthcare Reform implementation

### Revenues

- (\$230,000) Decrease in Outpatient Insurance and Medicare based on actual billing and reimbursement experience
- (\$129,199) Decrease in Interfund Transfer In – Sales Tax revenues under 1991 Realignment
- (\$562,000) Decrease in State Mental Health Medi-Cal. These are Federal funds for reimbursement for certain costs associated with Medi-Cal administration. This decrease results from a federally-driven change in the methodology for determining these costs
- \$771,227 Increase in Federal Utilization Review/Quality Assurance revenue due to increased program activity and a requested new Mental Health Therapist

# Human Services

## Mental Health (4-102)

---

Tom Sherry, Director of Human Services

I/II/III position eligible for 50% reimbursement in this program

- \$200,450 Increase in Federal Mental Health Medi-Cal due to estimates based on actual billing and reimbursement rates

### Program Discussion

SYMHS serves on average over 4,400 unique mental health clients each year. Over the 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 the growth in local population, has resulted in a continuing increase in the number of clients being served.

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.

SYMHS provides drug and alcohol treatment services to local residents under Net Negotiated Amount (NNA) contracts with the State 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 grant funding.

SYMHS provides a number of judicially-linked programs. These include drug diversion services authorized under section 1000 of the California Penal Code (commonly referred to as PC 1000); 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;

# Human Services Mental Health (4-102)

Tom Sherry, Director of Human Services

services to inmates in both counties' jails; and services to individuals involved in drug courts in both counties.

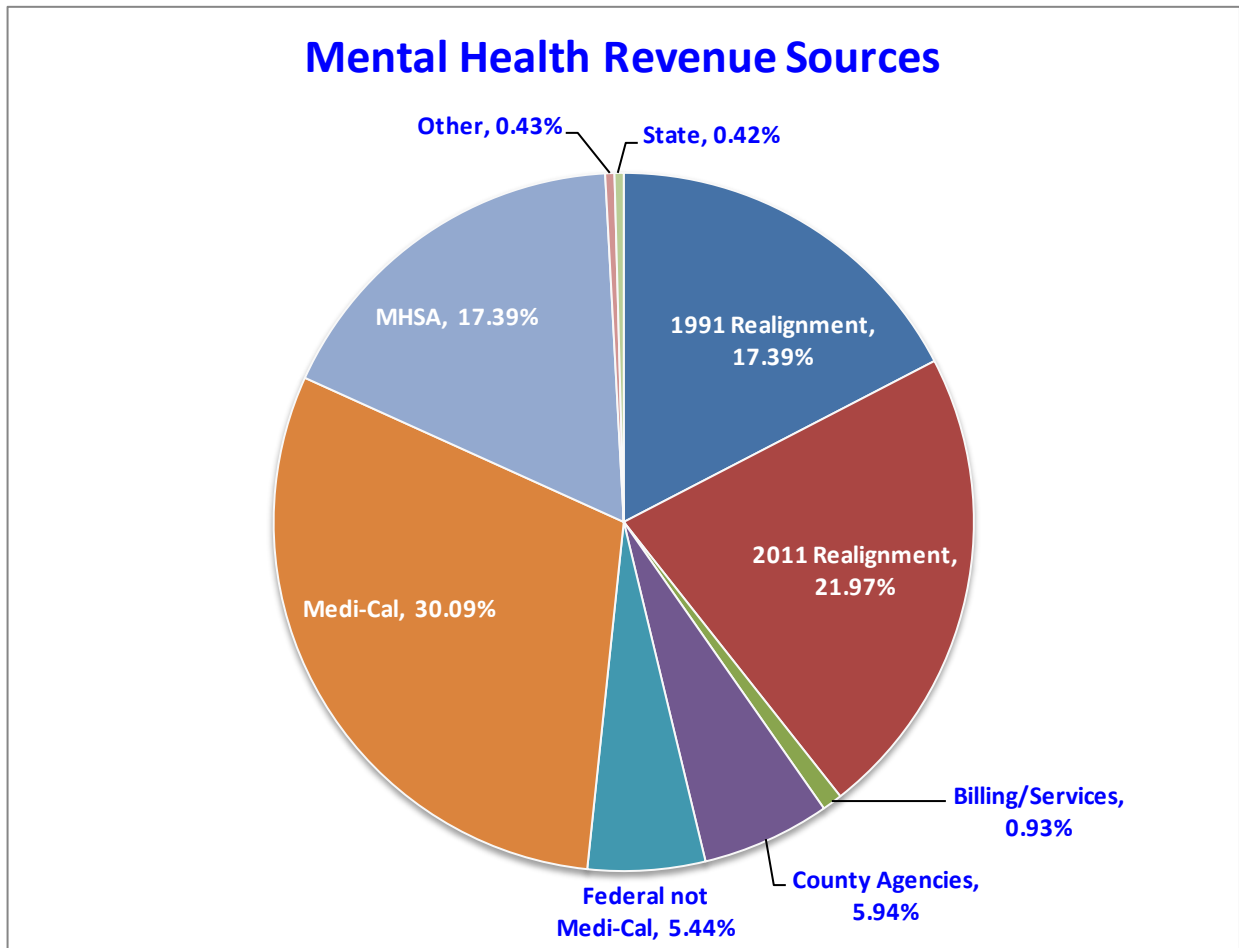
During FY 2011-12, as a result of realignment of responsibility for certain offenders from the State to counties, funding became available to continue and expand services in collaboration with the Probation Department. SYMHS now has four Intervention Counselor positions and one Mental Health Therapist 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.



# Human Services

## Mental Health (4-102)

Tom Sherry, Director of Human Services

The impact of Healthcare Reform on SYMHS is currently unknown. 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 2014-15 Budget Discussion

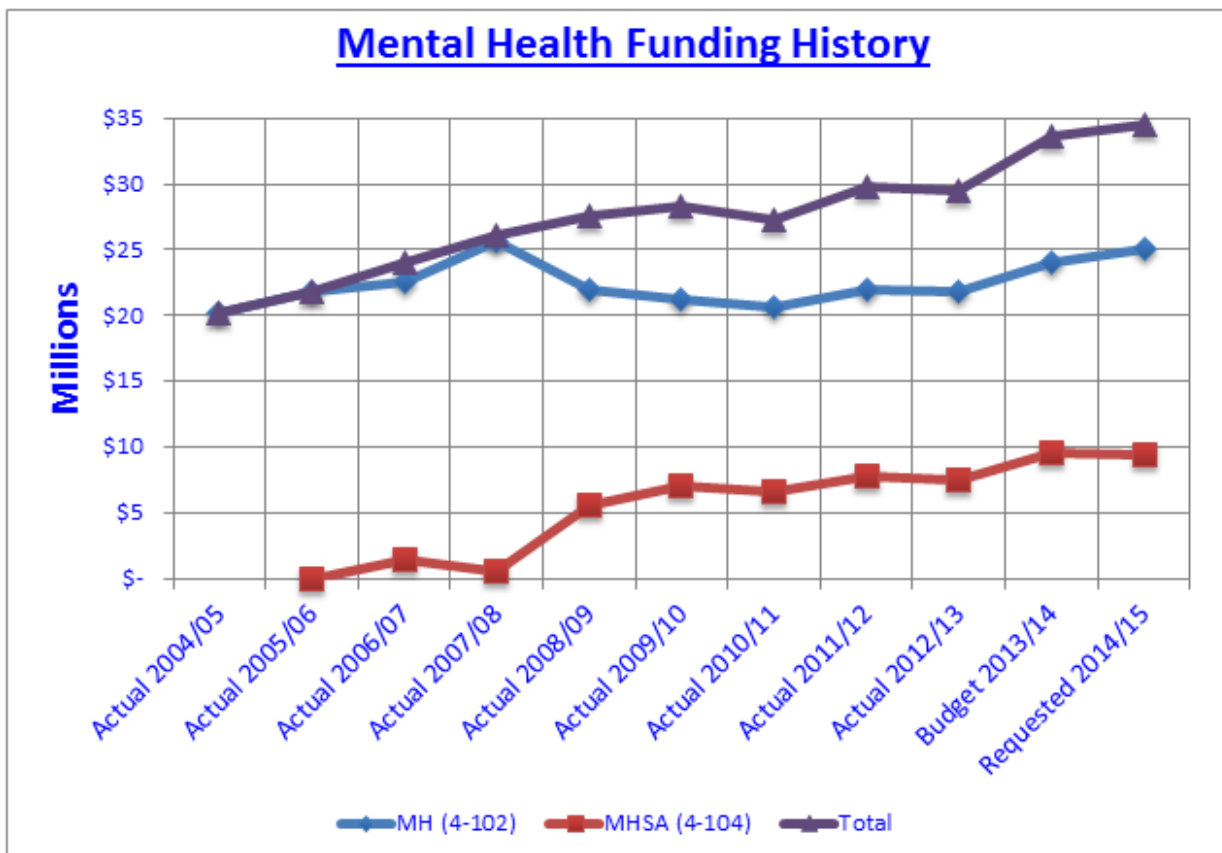
SYMHS' rates are required by federal law to be based on actual costs. Medi-Cal is billed using interim rates, estimated based on costs from a prior year, and these rates are then reconciled to actual costs at the end of each fiscal year through a mandated cost report process. For FY 2014-15, SYMHS will charge \$933.68 per day on the Inpatient Unit. Other services are charged by the minute: \$7.02 per

minute for Medication Support, \$2.94 per minute for Case Management/Brokerage, \$3.80 per minute for Mental Health Services, and \$5.65 per minute for Crisis Intervention. These interim rates are based on the FY 2012-13 Cost Report and may be adjusted upon completion of the FY 2013-14 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 abuse treatment services on a sliding fee schedule based on ability to pay.

From a financial perspective, several factors are affecting the FY 2014-15 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





# Human Services

## Mental Health (4-102)

---

*Tom Sherry, Director of Human Services*

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 Home Supportive Services; programs which, by statute, have first draw on Realignment growth dollars. The Mental Health Division uses Realignment funding as match to draw down the Federal contributions to Medi-Cal.

- 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 Health Services, which includes EPSDT services for children and youth, was not realigned until FY 2012-13 because the Legislature diverted Mental Health Services Act (MHSA) funds to support those programs in FY 2011-12. For FY 2011-12, the State enacted legislation (AB 100) that “redirected” a state-wide total of \$861 million in MHSA funds to fund three traditional mental health programs previously funded by the State General Fund (SGF): EPSDT, mental health managed care, and mental health services for special education students (formerly the AB 3632 mandate).

- 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.
- 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.

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) and 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

# Human Services

## Mental Health (4-102)

---

Tom Sherry, Director of Human Services

provides crisis services, which operate on a 24/7 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.

The State's practice of deferring payments to counties as a means of addressing its fiscal shortcomings continues to cause cash flow problems for SYMHS. The Board of Supervisors has assisted SYMHS in meeting this difficult challenge by authorizing borrowing from other funds of the Human Services 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.

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 \$26,672,230, which is an increase of \$2,313,181 (9.5%) compared to FY 2013-14.

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.

The increase in total cost is largely due to increased personnel costs and an increased Appropriation for Contingency.

It is recommended to purchase two passenger vehicles for this budget unit. Mini-vans are used by the Mental Health Department primarily to transport clients.

It is recommended to add one flexibly-staffed Mental Health Therapist I/II/III position and one Account Clerk III position.

Additionally, it is recommended to eliminate one vacant part-time contract employee physician position with funding split between Mental Health's two budget units (0.4 FTE in 4-102 and 0.1 FTE in 4-104) and add one 0.5 FTE contract employee psychiatrist position funded entirely in budget unit 4-102.

Mental Health requests that all of these actions be effective July 1, 2014. It should also be noted that two limited-term positions, a flexibly-staffed Psychiatric Technician/Psychiatric LVN and an Intervention Counselor I, approved by the Board during FY 2012-13, were deleted from the position allocation schedule in FY 2013-14 mid-year because the conditions for ending the limited terms of the positions had been met.

## Human Services Mental Health (4-102)

---

*Tom Sherry, Director of Human Services*

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

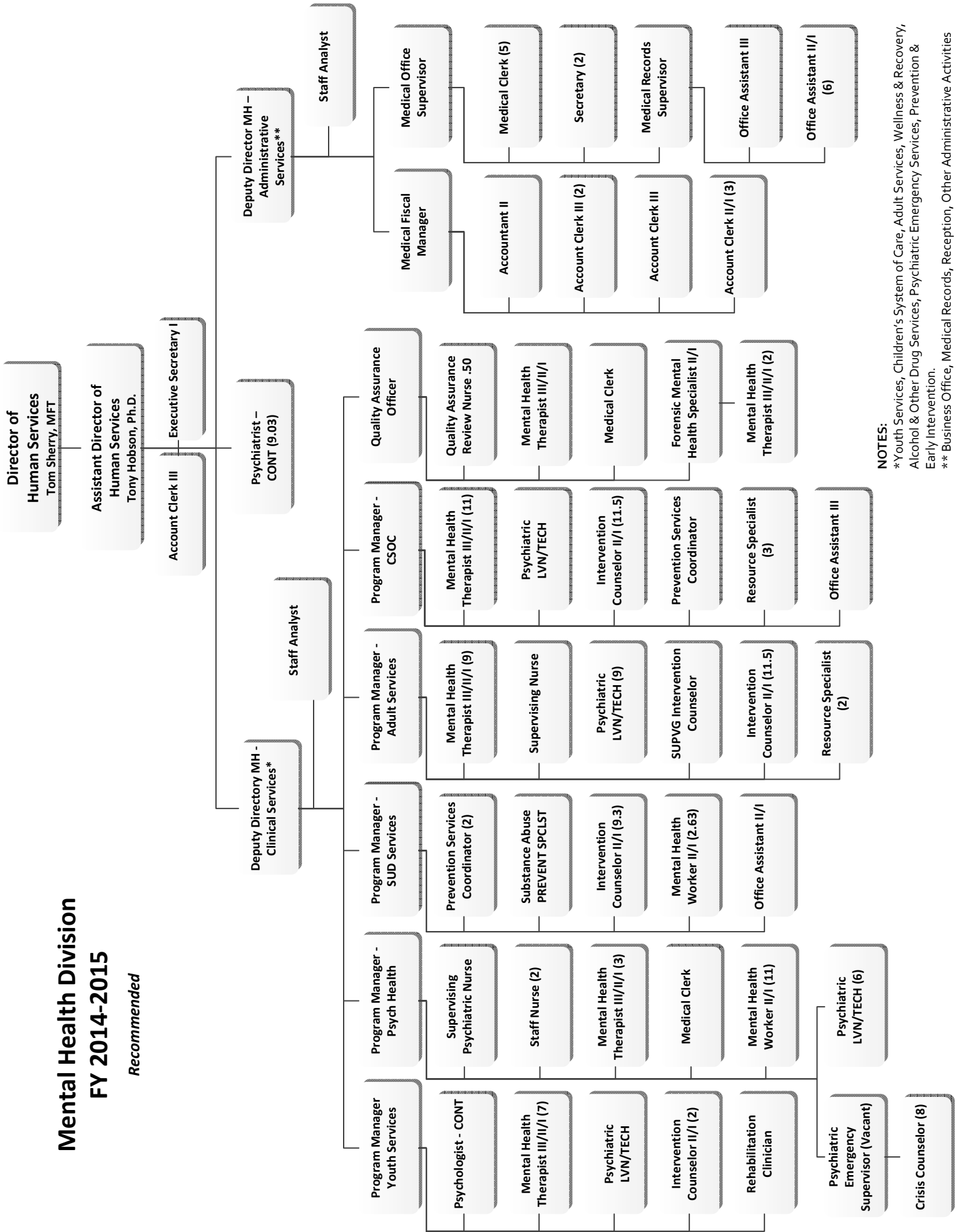
The Mental Health fund contained a Restricted Fund Balance in the amount of \$606,137 as of July 1, 2013. It is estimated that the Restricted Fund Balance will equal \$3,248,544 at July 1, 2014. It is recommended that the full amount, of the Restricted Fund Balance account (#31170) be cancelled in FY 2014-15 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.

This Page Left Intentionally Blank

# Mental Health Division FY 2014-2015

Recommended



**NOTES:**

\*Youth Services, Children's System of Care, Adult Services, Wellness & Recovery, Alcohol & Other Drug Services, Psychiatric Emergency Services, Prevention & Early Intervention.  
 \*\* Business Office, Medical Records, Reception, Other Administrative Activities

# 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	4,251,994	3,554,876	5,223,378	5,639,548	8.0
SERVICES AND SUPPLIES	1,282,365	1,195,179	2,487,034	1,871,038	24.8-
OTHER CHARGES	2,016,987	186,697	1,925,559	1,887,146	2.0-
CAPITAL ASSETS	0	0	0	26,000	***
* GROSS BUDGET	7,551,346	4,936,752	9,635,971	9,423,732	2.2-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	7,551,346	4,936,752	9,635,971	9,423,732	2.2-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	7,551,346	4,936,752	9,635,971	9,423,732	2.2-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	215,695	583,331	956,090	922,820	3.5-
GOVERNMENTAL REVENUES	9,289,966	4,763,680	7,118,209	6,861,918	3.6-
GENERAL REVENUES	152,286	55,675	123,500	45,000	63.6-
CANCELLATION OF OBLIGATED F/B	0	0	1,438,172	1,593,994	10.8
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	9,657,947	5,402,686	9,635,971	9,423,732	2.2-
* UNREIMBURSED COSTS	2,106,601-	465,934-	0	0	.0
ALLOCATED POSITIONS	54.19	56.89	53.89	58.79	9.1

## 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.

## Major Budget Changes

### Salaries & Benefits

- \$42,710 General increase due to negotiated Salaries and Benefits

# Human Services

## Mental Health Services Act (4-104)

---

Tom Sherry, Director of Human Services

- \$84,839 Addition of one Resource Specialist position funded by Prevention and Early Intervention funds
- (\$25,587) Elimination of one part-time (0.1 FTE) Physician position
- \$247,566 Addition of two Mental Health Therapist I/II/III positions and one Intervention Counselor I/II position funded with Innovation funds during FY 2013-14
- \$66,642 Addition of one Mental Health Worker I position to the Wellness and Recovery Program during FY 2013-14

### Services & Supplies

- (\$624,727) Decrease in Professional and Specialized Services due to implementation of the Electronic Health Record (EHR) project in FY 2013-14

### Capital Assets

- \$26,000 Increase for the purchase of one additional vehicle

### Revenues

- (\$193,761) Decrease in budgeted State MHSAs revenue
- (\$65,750) Decrease in State Mental Health Medi-Cal
- (\$55,000) Decrease in Interest Apportioned based on estimated interest earned on MHSAs funds

## Program Discussion

The Mental Health Services Act, 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

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 for adults who have acute mental health issues and are at greatest risk of harming themselves, or others, are 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. The program enables participants to obtain and

# Human Services

## Mental Health Services Act (4-104)

---

*Tom Sherry, Director of Human Services*

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. The program 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. The 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 activity such as employment or education/training; receive services which recognize their developmental process as "normal" and do not marginalize issues of 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.

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/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 or 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/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



# Human Services

## Mental Health Services Act (4-104)

---

*Tom Sherry, Director of Human Services*

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 or Hmong).

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. It works 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

# Human Services

## Mental Health Services Act (4-104)

---

*Tom Sherry, Director of Human Services*

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 (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 WeRC will also have "smart classrooms" that will incorporate computer equipment funded in the technology needs portion of this component.

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 2014-15.

### 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 the other 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 Hmong Healers and Mental Health professionals in order to improve mental health outcomes among Hmong clients.

# Human Services

## Mental Health Services Act (4-104)

---

*Tom Sherry, Director of Human Services*

### FY 2014-15 Budget Discussion

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.

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. 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.

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 Affordable Care Act (ACA) and 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 Psychiatric Emergency Services (PES), which provides crisis services, which operate on a 24/7 basis and which is partially funded in the MHSA Budget. Extra Hire personnel provide standby

services for PES. Mental Health has worked closely with the Human Resources Department and the County Administrator's Office to ensure use of extra hire personnel complies with the ACA.

MHSA revenue is projected to increase in FY 2014-15, 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 \$9,423,732, a decrease of \$212,239 (2.2%) compared to FY 2013-14. This decrease is primarily due to completion of the initial phases of the EHR project. 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 purchase one passenger vehicle, a mini-van, for this budget unit.

It is recommended to add one Resource Specialist position for the Prevention and Early Intervention Program. PEI program has been difficult to manage because the workload has been divided among 19 people, with 18 of these positions funded only in small part by PEI. Most of their time is spent performing other clinical functions within Mental Health. This position would replace 8 of these fractional positions within PEI. If approved, this position would be recruited as bi-lingual (Spanish), in order to improve our ability to reach out to this under-served community.

# Human Services

## Mental Health Services Act (4-104)

---

*Tom Sherry, Director of Human Services*

SYMHS requests that this position be effective July 1, 2014.

Additionally, it is recommended to eliminate one vacant part-time contract employee physician position with funding split between Mental Health's two budget units (0.4 FTE in 4-102 and 0.1 FTE in 4-104).

It should also be noted that one limited-term position, a flexibly-staffed Psychiatric Technician/ Psychiatric LVN, approved by the Board during FY 2012-13, was deleted from the position allocation schedule in FY 2013-14 because the conditions for ending the limited term of the position had been met. Additionally during FY 2013-14, there was the addition of two Mental Health Therapist I/II/III positions, one Intervention Counselor I/II position funded with Innovation funds, and one Mental Health Worker I position to the Wellness and Recovery Program.

There is a budgeted decrease in State Mental Health Medi-Cal of \$65,750. These are Federal funds for reimbursement for certain costs associated with Medi-Cal administration. This decrease results from a federally-driven change in the methodology for determining these costs.

### Use of Fund Balance

The MHSA fund contained a Restricted Fund Balance in the amount of \$3,228,332 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$1,593,994 at July 1, 2014. It is recommended that the full amount, \$1,593,994, of the Restricted Fund Balance (account 31170) be cancelled in FY 2014-15 for use in the MHSA budget.

The MHSA fund also includes Non-Spendable Fund Balance amounts of \$328,563 (account 31014) for housing and \$2,145,205 (account 31031) recognizing the cash advance to the

Mental Health Fund (0007). There are currently no planned uses for this fund balance.

# 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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	11,287,264	9,454,368	13,986,667	14,678,028	4.9	
SERVICES AND SUPPLIES	2,094,937	1,616,418	2,913,231	2,028,385	30.4-	
OTHER CHARGES	2,826,801	1,365,227	3,333,252	4,146,754	24.4	
CAPITAL ASSETS	21,183	131,970	171,657	21,500	87.5-	
* GROSS BUDGET	16,230,185	12,567,983	20,404,807	20,874,667	2.3	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	16,230,185	12,567,983	20,404,807	20,874,667	2.3	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	3,061,406	1,057,636	2,981,868	2,600,665	12.8-	
GOVERNMENTAL REVENUES	13,226,836	8,671,326	16,881,137	16,696,696	1.1-	
GENERAL REVENUES	8,029-	0	0	0	.0	
OTHER FINANCING SOURCES	4,404	0	0	0	.0	
TOTAL OTHER REVENUES	16,284,617	9,728,962	19,863,005	19,297,361	2.8-	
* UNREIMBURSED COSTS	54,432-	2,839,021	541,802	1,577,306	191.1	
ALLOCATED POSITIONS	155.00	183.00	161.00	184.00	14.3	

## 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.

- \$90,000 Increase in overtime due to additional workload on Medi-Cal and CalHeers cases and Covered CA open enrollment periods
- \$20,743 Increase in Interfund Worker's Compensation charges as provided by the Human Resource's Department

## Major Budget Changes

### Salaries & Benefits

- \$503,583 General increase due to negotiated Salaries and Benefits
- \$77,035 Increase in Salaries and related Benefits due to addition of one full-time Staff Services Analyst I position

### Services & Supplies

- (\$884,846) Decrease related to one-time Customer Service Call Center project costs in FY 2013-14

### Other Charges

- (\$58,850) Decrease related to Interfund Plant Acquisition for a roof

# Human Services Welfare Administration (5-101)

Tom Sherry, Director of Human Services

replacement project completed in FY 2013-14

- (\$50,913) Decrease in Interfund Information Technology as provided by the General Services Department
- \$877,646 Increase to reflect A-87 costs that are now being budgeted to this program

## Capital Assets

- (\$171,657) Decrease in Capital Assets due to completion of Customer Service Center, training room, and vehicle from FY2013-14
- \$21,500 One replacement mid-sized sedan

## Program Discussion

The responsibilities of the Welfare & 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, Adoptions Assistance Program payments) to recipients. These costs are reflected in other budget units within the Welfare & 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, 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 668 adults that were affected by the redesign and which require WTW re-engagement coordination and WTW supportive services.

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.

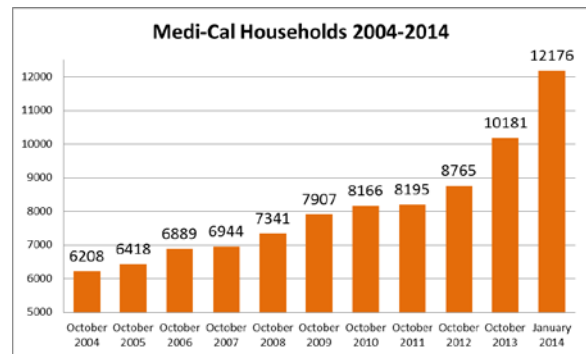
# Human Services Welfare Administration (5-101)

Tom Sherry, Director of Human Services

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 will allow 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. For FY 2014-15 the Customer Service Center continuing cost on production operation charges is budgeted at \$244,655.

Counties have experienced a dramatic increase in demand for Medi-Cal, County Medical Services Program (CMSP), and the CalFresh programs over the last 10 years due to regulatory changes, the recession, and subsequent job loss or reduction in work hours.

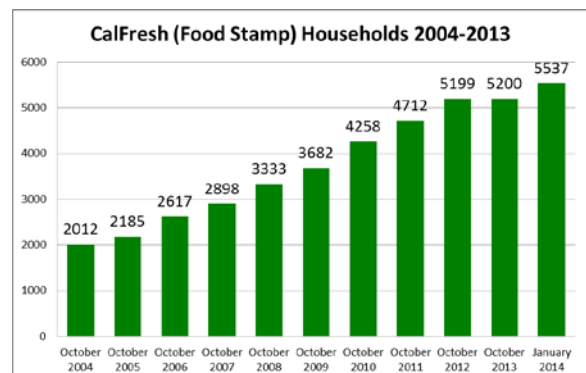
In Sutter County, the Medi-Cal caseload, or number of households, grew approximately 64% from October 2004, at 6,208 cases, to October 2013, at 10,181 cases. As of January 2014, the Medi-Cal caseload has increased to 12,176 cases.



Approximately 25,500 individuals in Sutter County are receiving Medi-Cal benefits. Sutter County is expecting an estimated 5,395 additional residents to be newly eligible to Medi-Cal under the Affordable Care Act primarily resulting from the absorption of the children from the former Healthy Families Program and from the Low-Income Health Program (LIHP) 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 158% from October 2004 at 2,012 cases to October 2013 at 5,200 cases. As of January 2014, the CalFresh caseload has increased to 5,537 cases.



# Human Services Welfare Administration (5-101)

---

*Tom Sherry, Director of Human Services*

## Recommended Budget

This budget is recommended at \$20,874,667 which is an increase of \$469,860 (2.3%) compared to FY 2013-14. The Welfare/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) full-time Staff Services Analyst I/II position be added, with an effective date of July 1, 2014, to handle the increased analytical duties related to the implementation of the ACA.

Capital Assets are recommended at \$21,500 for the purchase of one mid-sized sedan to replace an aging vehicle.

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 narrative.

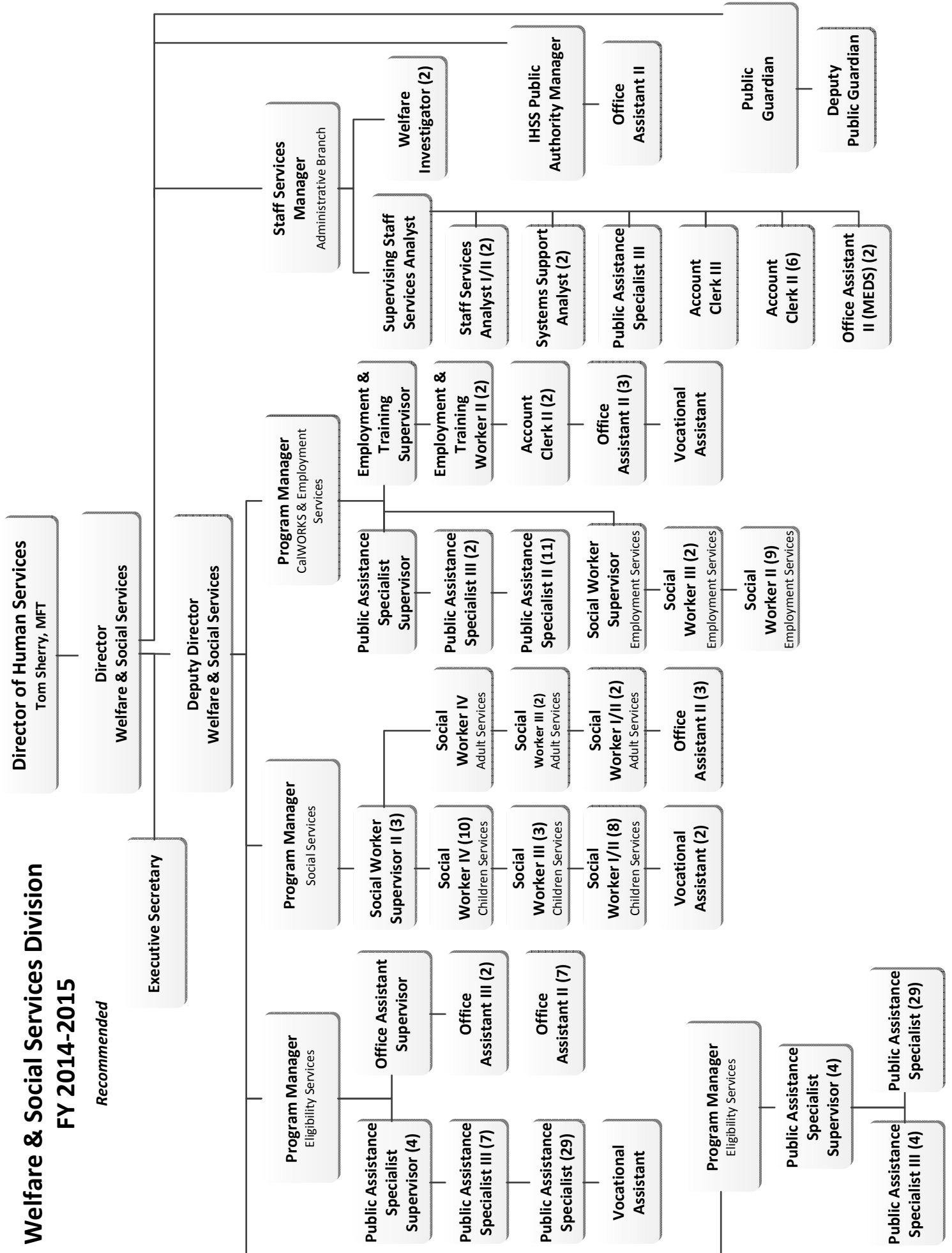
## Use of Fund Balance

This budget unit is within the Welfare/Social Services Fund. The budget does not include the use of any specific fund balance.



# Welfare & Social Services Division FY 2014-2015

*Recommended*



# Human Services Public Guardian (2-709)

Tom Sherry, Director of Human Services

EXECUTIVE SUMMARY					
DEPT HEAD: TOM SHERRY	UNIT: PUBLIC GUARDIAN & CONSERVATOR FUND: GENERAL			0001 2-709	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	198,729	146,190	210,059	213,561	1.7
SERVICES AND SUPPLIES	7,346	5,636	13,670	13,430	1.8-
OTHER CHARGES	6,545	4,289	9,465	7,437	21.4-
* GROSS BUDGET	212,620	156,115	233,194	234,428	.5
INTRAFUND TRANSFERS	743	275	727	658	9.5-
* NET BUDGET	213,363	156,390	233,921	235,086	.5
<b>OTHER REVENUES</b>					
USER PAY REVENUES	87,713	53,257	87,894	87,894	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	87,713	53,257	87,894	87,894	.0
* UNREIMBURSED COSTS	125,650	103,133	146,027	147,192	.8
ALLOCATED POSITIONS	2.00	2.00	2.00	2.00	.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

There are no major budget changes for FY 2014-15.

## Program Discussion

The Public Guardian-Conservator provides two types of conservatorships: Mental 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.

# Human Services

## Public Guardian (2-709)

---

*Tom Sherry, Director of Human Services*

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 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 sixty-six (66) Conservatees, twenty-six (26) of which are probate cases and forty (40) are LPS (mental health) cases.

### **Recommended Budget**

This budget is recommended at \$235,086, which is an increase of \$1,165 (0.5%) compared to FY 2013-14. The General Fund provides 62.6% of the funding 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.

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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	1,790,760	1,278,243	1,704,322	1,763,974	3.5
* GROSS BUDGET	1,790,760	1,278,243	1,704,322	1,763,974	3.5
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,790,760	1,278,243	1,704,322	1,763,974	3.5
OTHER REVENUES					
USER PAY REVENUES	1,572,380	786,190	1,704,322	1,763,974	3.5
GOVERNMENTAL REVENUES	168,843	0	0	0	.0
TOTAL OTHER REVENUES	1,741,223	786,190	1,704,322	1,763,974	3.5
* UNREIMBURSED COSTS	49,537	492,053	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 and IHSS 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 share of both the provider payments and the IHSS Public Authority.

## Major Budget Changes

### Other Charges

- \$59,652 Increase in County IHSS MOE and Contribution to Other Agencies due to the inflation factor of 3.5%

### Revenues

- \$59,652 Increase in funding due to the implementation of SB 1036

## **Program Discussion**

Appropriations in this budget provide for payment of the County's share of provider wages, which are paid to the State, as well as for the transfer of operating funds to the IHSS Public Authority. Funding for this budget unit has historically come from a combination of State Social Services Realignment Sales Tax revenue, State IHSS Waiver Program reimbursement revenue, and Realignment funds which are transferred into this budget unit from the Welfare/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 \$9.25 per hour.

## **Recommended Budget**

This budget is recommended at \$1,763,974, which is an increase of \$59,652 (3.5%) compared to FY 2013-14. This increase represents the inflation factor of 3.5% as 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/Social Services 1991 Realignment funds (Fund 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/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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	8,446,562	6,523,257	9,507,744	9,983,192	5.0	
* GROSS BUDGET	8,446,562	6,523,257	9,507,744	9,983,192	5.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	8,446,562	6,523,257	9,507,744	9,983,192	5.0	
OTHER REVENUES						
USER PAY REVENUES	2,070,348	1,778,370	2,165,175	2,792,917	29.0	
GOVERNMENTAL REVENUES	6,216,115	4,377,289	7,104,875	6,982,580	1.7-	
TOTAL OTHER REVENUES	8,286,463	6,155,659	9,270,050	9,775,497	5.5	
* UNREIMBURSED COSTS	160,099	367,598	237,694	207,695	12.6-	
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.

### Major Budget Changes

#### Other Charges

- \$475,448 Increase in Support and Care of Persons

#### Revenues

- \$30,000 Increase in TANF child support collections pass-through
- \$475,390 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;
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

# Human Services

## Temporary Aid for Needy Families (5-204)

---

*Tom Sherry, Director of Human Services*

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 \$9,983,192, which is an increase of \$475,448 (5.0%) compared to FY 2013-14.

The 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 account wherein funds for the 5% 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.

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/Social Services 1991 Realignment funds (Fund 0-248).

As in FY 2013-14, 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/Social Services Fund as has 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/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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	3,835,845	3,206,663	4,025,172	4,758,228	18.2	
* GROSS BUDGET	3,835,845	3,206,663	4,025,172	4,758,228	18.2	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	3,835,845	3,206,663	4,025,172	4,758,228	18.2	
OTHER REVENUES						
USER PAY REVENUES	1,084,028	945,052	1,198,266	1,389,358	15.9	
GOVERNMENTAL REVENUES	1,151,507	988,076	1,508,549	1,760,967	16.7	
GENERAL REVENUES	1,643-	0	0	0	.0	
TOTAL OTHER REVENUES	2,233,892	1,933,128	2,706,815	3,150,325	16.4	
* UNREIMBURSED COSTS	1,601,953	1,273,535	1,318,357	1,607,903	22.0	
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.

## Major Budget Changes

### Other Charges

- \$733,056 Increase in Foster Care expenditures due to increase in projected caseload and increase in group home placement costs

## Revenues

- \$191,092 Increase in Interfund Transfer-In Miscellaneous related to increase in projected caseload
- \$243,178 Increase in Federal aid for Foster Care related to increase in projected caseload

## Program Discussion

This budget unit provides Foster Care financing for six programs as follows:

1. Welfare Department Institutional Placements fund payments for the placement costs of Sutter County Dependents who are placed in a group home.
2. Welfare Department Foster Home Placements fund payments for the



# Human Services

## Foster Care (5-206)

---

Tom Sherry, Director of Human Services

placement costs of children who require 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 \$4,758,228 which is an increase of \$733,056 (18.2%) compared to FY 2013-14. The General Fund does not provide any financing to this budget unit. The County's share of cost is

met with Welfare/Social Services 1991 Realignment funds (Fund 0-248).

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/Social Services Fund as has 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/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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	0	0	14,800	14,800	.0	
* GROSS BUDGET	0	0	14,800	14,800	.0	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	0	0	14,800	14,800	.0	
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	.0	
GOVERNMENTAL REVENUES	0	0	14,800	14,800	.0	
TOTAL OTHER REVENUES	0	0	14,800	14,800	.0	
* UNREIMBURSED COSTS	0	0	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.

## Major Budget Changes

There are no major budget changes for FY 2014-15.

## 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 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.

## Recommended Budget

This budget is recommended at \$14,800. There is no change from the amount budgeted in FY 2013-14. The General Fund does not provide any financing to this budget unit. This budget unit is 100% federally funded.

## 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.

# 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 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
OTHER CHARGES	4,090,162	3,292,295	4,550,196	4,879,788	7.2	
* GROSS BUDGET	4,090,162	3,292,295	4,550,196	4,879,788	7.2	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	4,090,162	3,292,295	4,550,196	4,879,788	7.2	
OTHER REVENUES						
USER PAY REVENUES	1,876,034	1,129,248	2,077,565	2,226,114	7.2	
GOVERNMENTAL REVENUES	1,591,069	1,124,549	1,780,110	1,911,636	7.4	
GENERAL REVENUES	3,915-	0	0	0	.0	
TOTAL OTHER REVENUES	3,463,188	2,253,797	3,857,675	4,137,750	7.3	
* UNREIMBURSED COSTS	626,974	1,038,498	692,521	742,038	7.2	
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.

## Major Budget Changes

### Other Charges

- \$329,592 Increase in Support & Care of Persons based on projected caseload increase

### Revenues

- \$148,549 Increase in Interfund Transfer-In Miscellaneous related to projected caseload increase
- \$131,526 Increase in Federal Aid for Adoptions related to projected caseload increase

## 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.

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,

# Human Services

## Aid for Adoption (5-209)

---

*Tom Sherry, Director of Human Services*

Adoptions (administration of services and assistance payments), and Adult Protective Services.

### Recommended Budget

This budget is recommended at \$4,879,788 which is an increase of \$329,592 (7.2%) compared to FY 2013-14. The General Fund does not provide any financing to this budget unit. The County's share of cost is met with Welfare/Social Services 1991 Realignment funds (Fund 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/Social Services Fund as has 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/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		FUND: GENERAL		0001 5-302	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	31,996	17,704	26,500	30,864	16.5	
OTHER CHARGES	32,824	14,328	44,640	36,864	17.4-	
* GROSS BUDGET	64,820	32,032	71,140	67,728	4.8-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	64,820	32,032	71,140	67,728	4.8-	
OTHER REVENUES						
USER PAY REVENUES	18,253	5,230	14,544	14,544	.0	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	18,253	5,230	14,544	14,544	.0	
* UNREIMBURSED COSTS	46,567	26,802	56,596	53,184	6.0-	
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

- \$4,364 Increase in projected Indigent Burial costs

### Other Charges

- (\$7,776) Decrease in projected Support & Care costs

## 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, who 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 Interim Assistance payments. All able-bodied persons receiving General Relief must participate in a job search and work project.

# Human Services

## General Relief (5-302)

---

*Tom Sherry, Director of Human Services*

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 7/1/12 – 6/30/13 CPI, the rate increase for FY 2014-15 is 2.6%.

### **Recommended Budget**

This budget is recommended at \$67,728, which is a decrease of \$3,412 (4.8%) compared to FY 2013-14. The General Fund provides 78.5% 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*

Each year, the Marysville Exchange Club honors Peace Officers from throughout Yuba-Sutter with a dinner recognizing the Officers of the Year. In 2014, Deputy Sheriff Robert Rawlin (left) and Probation Officer Trent Schmidt (right), received the award from Board of Supervisors Chairman Stanley Cleveland Jr.





EXECUTIVE SUMMARY					
HEAD: DIANA BERMINGHAM		UNIT: CHILD SUPP SERV REIMB/ADJUSTME FUND: CHILD SUPP SERV REIMB/ADJUSTME 0112 0-112			
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	2,432,185	1,852,078	2,680,301	2,585,206	3.5-
SERVICES AND SUPPLIES	212,035	168,822	260,960	205,067	21.4-
OTHER CHARGES	235,616	87,738	172,546	176,906	2.5
CAPITAL ASSETS	19,362	0	22,500	0	100.0-
* GROSS BUDGET	2,899,198	2,108,638	3,136,307	2,967,179	5.4-
INTRAFUND TRANSFERS	0	403	0	0	.0
* NET BUDGET	2,899,198	2,109,041	3,136,307	2,967,179	5.4-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	23,459	***
* TOTAL BUDGET	2,899,198	2,109,041	3,136,307	2,990,638	4.6-
<b>OTHER REVENUES</b>					
USER PAY REVENUES	1,119	0	0	0	.0
GOVERNMENTAL REVENUES	2,841,456	2,170,997	2,977,624	2,982,638	.2
GENERAL REVENUES	7,598	1,839	10,800	8,000	25.9-
OTHER FINANCING SOURCES	2,598	0	0	0	.0
CANCELLATION OF OBLIGATED F/B	0	0	147,883	0	100.0-
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	2,852,771	2,172,836	3,136,307	2,990,638	4.6-
* UNREIMBURSED COSTS	46,427	63,795-	0	0	.0
ALLOCATED POSITIONS	33.00	32.00	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.

## Major Budget Changes

### Salaries & Benefits

- (\$17,527) Decrease in Salary and Benefits related to filling a recently vacant Child Support Attorney III at the Child Support Attorney I level

- (\$62,568) Decrease in Salary and Benefits to defund and hold vacant a currently vacant Child Support Specialist I/II position

- (\$15,000) Decrease in Extra Help

### Services & Supplies

- (\$55,893) Net decrease due to reductions in Maintenance Structure and Improvements (\$20,000) and various other line items

### Capital Asset

- (\$22,500) No replacement vehicles are requested

## 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; and
- 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; and
- 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). The funding consists of three allocations: the Base Administrative Allocation funding (\$2,890,188), Revenue Stabilization Augmentation (\$79,450), and the Electronic Data Processing (EDP) funding (\$13,000). 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 \$2,990,638, which is a decrease of 4.6% compared to FY 2013-14. 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.

As in prior years, this budget continues to recommend that the Chief Child Support Attorney position remain vacant and unfunded.

It is recommended that one vacant Child Support Specialist position be defunded and held vacant in FY 2014-15. This position was previously held by a Child Support Specialist II that has been promoted. Current workload allows this position to remain vacant.

Department management has conducted an in-depth analysis of historic expenditures and determined that there is room for reductions in the Services and Supplies accounts. Therefore, a net reduction of \$55,893 is recommended in the Services and Supplies accounts.

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.

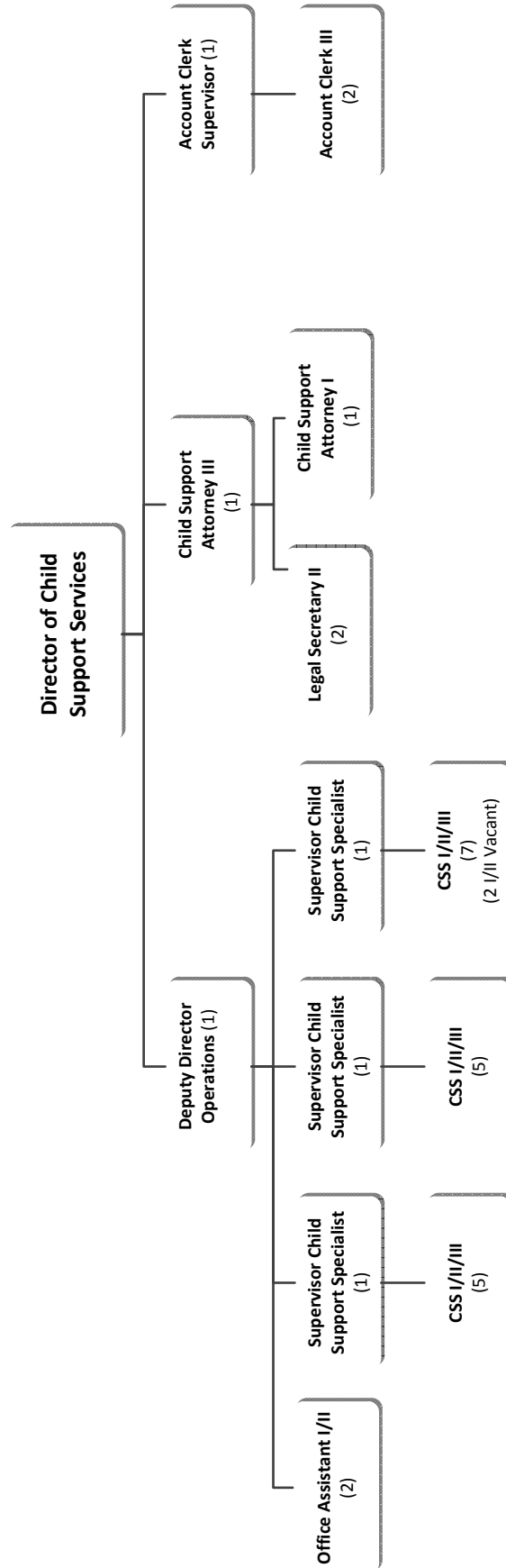
### Use of Fund Balance

The Child Support Services fund contains a Restricted Fund Balance in the amount of \$178,290 as of July 1, 2013. It is estimated that the Restricted Fund Balance will be \$231,212 at July 1, 2014.

The FY 2014-15 Recommended Budget includes an increase to the Fund Balance of \$23,459.

This Page Left Intentionally Blank

**Child Support Services**  
**FY 2014-15**  
*Recommended*



**District Attorney  
Criminal Division (2-125)**

*Jana D. McClung, Assistant District Attorney*

EXECUTIVE SUMMARY						
DEPT HEAD:	UNIT: DISTRICT ATTORNEY	FUND: PUBLIC SAFETY			0015 2-125	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,970,590	2,051,509	2,900,544	2,936,675	1.2	
SERVICES AND SUPPLIES	124,518	60,979	131,840	118,000	10.5-	
OTHER CHARGES	166,438	77,447	210,285	213,396	1.5	
* GROSS BUDGET	3,261,546	2,189,935	3,242,669	3,268,071	.8	
INTRAFUND TRANSFERS	0	0	0	100	***	
* NET BUDGET	3,261,546	2,189,935	3,242,669	3,268,171	.8	
OTHER REVENUES						
USER PAY REVENUES	448,653	299,753	478,612	451,071	5.8-	
GOVERNMENTAL REVENUES	115,281	70,118	129,727	136,888	5.5	
TOTAL OTHER REVENUES	563,934	369,871	608,339	587,959	3.4-	
* UNREIMBURSED COSTS	2,697,612	1,820,064	2,634,330	2,680,212	1.7	
ALLOCATED POSITIONS	30.50	30.50	28.50	30.50	7.0	

**Purpose**

This budget unit funds the entire District Attorney’s operation, including administration. 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 collateral activities including the Victim/Witness Assistance Program, assistance to law enforcement, and investigative assistance to the Grand Jury.

**Major Budget Changes**

**Salaries & Benefits**

- (\$103,200) Decrease in salaries and benefits costs due to current vacancy of District Attorney position and possible related staffing changes

**Program Discussion**

The District Attorney is responsible for both adult and juvenile criminal prosecution. In Sutter County, the District Attorney also administers the grant-funded Victim/Witness Assistance Program. The Department also provides legal and investigative assistance to other departments and agencies.

During FY 2013-14, five of the positions in the District Attorney’s Office were reimbursed by State programs. This includes Welfare Fraud Investigation and the Victim-Witness Assistance program. One Victim/Witness Advocate is reimbursed by Public Safety Realignment (AB 109) funds through the Community Corrections Partnership (CCP).

The Victim/Witness 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 program is currently staffed by three full-time employees and is supported by administrative positions within the District Attorney's Office.

The District Attorney is 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. Reimbursement for these activities has not been paid by the State in recent years.

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 Welfare and Social Services Division of the Human Services Department pays for two District Attorney investigative positions located at the Welfare and Social Services office.

Prior to FY 2012-13, the Statutory Rape Vertical Prosecution (SRVP) program provided funding to assist the District

Attorney's efforts to prosecute criminal cases against adults who have sexual contact of all types (voluntary or not) with minors. These grants were previously funded by Vehicle License Fee related revenue, but have since been eliminated. The State did not restore funding for the FY 2013-14 budget and it is not expected to be restored for FY 2014-15. If the State appropriates funding for this program, the budget will be adjusted accordingly. Regardless of whether the SRVP grants are funded in the future, the District Attorney is obligated to prosecute these crimes.

### **Sutter County Gang Task Force**

The Sutter County Gang Task Force was formed by action of the Sutter County Board of Supervisors in October of 2008. Yuba County and the City of Yuba City took similar action at that time. The intent was to accomplish better investigation and prosecution through a cooperative and focused approach. The model for the multi-agency Gang Task Force was the Narcotics Task Force.

There has been an increase in gang activity in the last decade along with an increase in cases where gang enhancements are charged. Gang cases are always difficult and time-consuming to prosecute because victims and witnesses are often themselves gang members and often refuse or are reluctant to cooperate with law enforcement.

### **General Criminal Prosecution**

The main focus of the District Attorney's activities is the criminal prosecution of all adult crimes committed in Sutter County. At the start of 2014, there were six individuals charged with murder in various stages of the legal process. One case is a death penalty case. The costs associated with a murder trial can be

# District Attorney Criminal Division (2-125)

*Jana D. McClung, Assistant District Attorney*

significant and the number of cases pending in Sutter County is unusually high compared to prior years. The Criminal Division budget recommendation does not include any provision for the cost of changes of venue nor for special prosecutions as that cost is too speculative to budget with any degree of accuracy. The Office has also seen an increase in felony and misdemeanor crime along with an increase in cases where gang enhancements are charged.

The District Attorney's Office and the General Fund have benefited in the past from various grants which paid for the prosecution and investigation of specific categories of crime. Much of that grant funding is no longer available, but the crimes in those categories continue.

The District Attorney's Office must continue to prosecute crimes such as sexual assault, domestic violence, and child abduction despite the loss of funding.

## Recommended Budget

This budget is recommended at \$3,268,171, which is an increase of \$25,502 (0.8%) compared to FY 2013-14. The General Fund provides approximately 55% of the financing for the District Attorney's Office and is increased by \$45,882 (1.7%) compared to FY 2013-14.

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 \$6,900,000 for FY 2014-15 and

the full amount received is transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2014-15, the General Fund is budgeted to contribute approximately \$14.2 million in funding to the Public Safety fund in excess of the \$6,900,000 Proposition 172 funding.

The District Attorney's Office FY 2013-14 Adopted Budget included 28.5 positions, reduced from 30.5 in FY 2012-13. The District Attorney did not concur with this position allocation. During budget hearings, the Board of Supervisors adopted the County Administrator's recommended position allocation, but requested that the District Attorney work with the County Administrator's Office and return to the Board of Supervisors in July to present a mutually acceptable department organization and position allocation for the Office that would result in the same savings as proposed in the Recommended Budget.

The agreed upon plan, adopted by the Board of Supervisors on July 23, 2013, included elimination of the Administrative Services Officer position, elimination of the Criminal Intelligence Technician position, addition of an Accountant II position and unfunding one Legal Secretary I position. Position allocations for the Assistant Chief Investigator position, one vacant Deputy District Attorney position and one Senior Criminal Investigator position were restored, resulting in the current position allocation of 30.5 Full-Time Equivalent positions.

The District Attorney position is currently vacant, though an election is scheduled for shortly after the publication of the Recommended Budget for FY 2014-15. Funding of \$103,200 has been removed from the FY 2014-15 Recommended Budget due to the District Attorney position vacancy and possible staffing changes once a new



District Attorney is elected. No permanent staffing changes are recommended at this time.

The District Attorney's Office has requested, and the Community Corrections Partnership (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 continued 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, 2014, the fund balance of Fund 0-264 is projected to be \$14,000, while the fund balance of 0-293 is projected to be \$44,000.

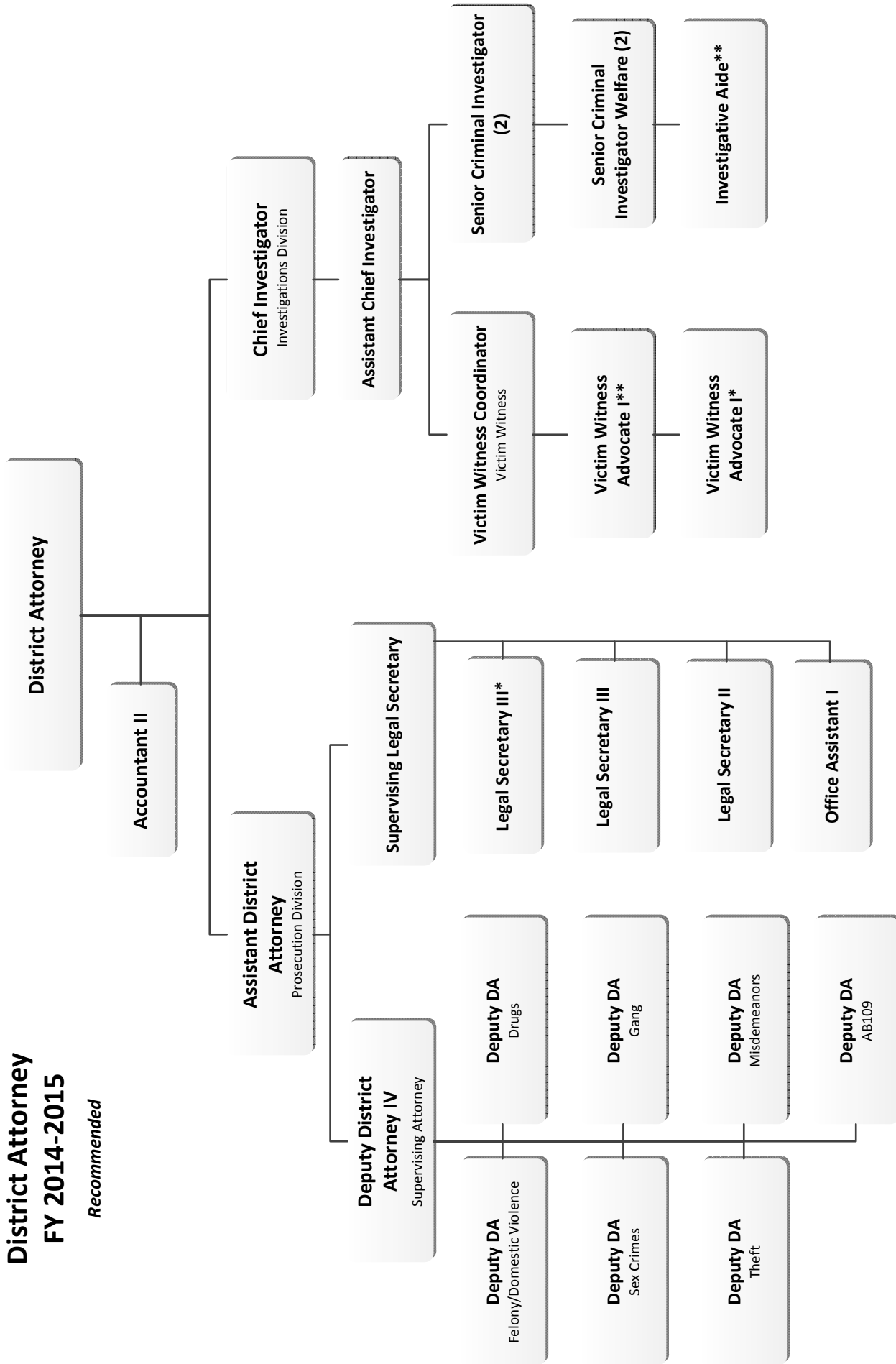
## **Use of Fund Balance**

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

**This Page Left Intentionally Blank**

# District Attorney FY 2014-2015

*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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	40,768	24,826	34,653	33,600	3.0-	
OTHER CHARGES	1,809	5,146	6,178	7,695	24.6	
* GROSS BUDGET	42,577	29,972	40,831	41,295	1.1	
INTRAFUND TRANSFERS	1,899	906	1,377	1,277	7.3-	
* NET BUDGET	44,476	30,878	42,208	42,572	.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	44,476	30,878	42,208	42,572	.9	
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.

## Major Budget Changes

There are no major budget changes for FY 2014-15.

## 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.

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.

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.

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 \$42,572, which is an increase of \$364 (0.9%) compared to FY 2013-14. The General

## Grand Jury (2-104)

---

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)

Leticia Paras-Topete, Chief Probation Officer

E X E C U T I V E S U M M A R Y					
DEPT HEAD: LETICIA PARAS-TOPETE	UNIT: PROBATION	FUND: TRIAL COURT			0014 2-304
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	4,475,145	3,766,527	5,151,030	4,956,717	3.8-
SERVICES AND SUPPLIES	437,155	423,594	730,557	715,006	2.1-
OTHER CHARGES	296,849	91,640	480,544	264,988	44.9-
CAPITAL ASSETS	28,016	25,727	0	40,000	***
* GROSS BUDGET	5,237,165	4,307,488	6,362,131	5,976,711	6.1-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	5,237,165	4,307,488	6,362,131	5,976,711	6.1-
OTHER REVENUES					
USER PAY REVENUES	2,273,887	1,821,066	3,238,749	3,260,119	.7
GOVERNMENTAL REVENUES	341,815	114,656	374,500	152,201	59.4-
TOTAL OTHER REVENUES	2,615,702	1,935,722	3,613,249	3,412,320	5.6-
* UNREIMBURSED COSTS	2,621,463	2,371,766	2,748,882	2,564,391	6.7-
ALLOCATED POSITIONS	53.40	54.00	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 Postrelease 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 Presiding Judge of the Superior Court, with the approval of all Sutter County Judges and with the consensus of the Board of Supervisors and Juvenile Justice Commission. 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

- (\$84,573) Decrease due to elimination of one filled Accounting Technician II position
- (\$79,043) Decrease in salaries and benefits due to leaving one

# Probation Department Probation (2-304)

Leticia Paras-Topete, Chief Probation Officer

Deputy Probation Officer position vacant and unfunded through FY 2014-15

- (\$124,519) Decrease in salaries and benefits due to leaving one Supervising Probation Officer position vacant and unfunded through FY 2014-15

## Other Charges

- (\$197,390) Decrease in Interfund Miscellaneous Transfer due to payment of costs through Mental Health Services (4-102)

## Capital Assets

- \$40,000 Replacement of Live Scan Machine

## Revenues

- \$35,000 Increase in Sutter County Schools/Feather River Academy reimbursement
- (\$68,395) Decrease in Interfund Transfer-In Realignment related to Juvenile Probation and Camp Funding
- \$31,567 Increase in use of Community Corrections Performance Improvement Fund SB678 funds due to shift in program staffing
- \$92,064 Increase in use of Juvenile Justice Crime Prevention Act funds due to shift in program staffing

- (\$64,759) Decrease in use of Youthful Offender Block Grant funds due to shift in program staff

- (\$248,625) Decrease in Title IV-E federal revenue

## Program Discussion

### Adult Unit

The Adult Unit performed 1,380 Criminal Court investigations in 2013, up from 1,053 in 2012, and supervised, on average, 726 largely felony offenders (not including those with active warrants), up from 649 in 2012. The Adult Unit also supervised an average of 75 Postrelease Community Supervision (PRCS) cases, down from 95 in 2012, and 13 Mandatory Supervision cases, up from 1 in 2012; with the ultimate goal of reducing offender risk and recidivism, while improving offender outcomes and public safety.

Reduced caseloads incorporating the use of evidence-based practices (EBP) and counseling staff for drug offenders is 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 31 commercial drug offenders. This officer also performs task force enforcement duties. A portion of this position is offset by a California Emergency Management (CalEMA) grant administered by the District Attorney's Office.

### Public Safety Realignment (AB109)

The Department is now entering its fourth fiscal year of Public Safety Realignment, which was implemented in October 2011.

# Probation Department

## Probation (2-304)

---

*Leticia Paras-Topete, Chief Probation Officer*

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 increased in FY 2013-14.

The Chief Probation Officer chairs the Community Corrections Partnership (CCP) that 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. All programs and services in the Resource Center have been in place for approximately two years, and staff continue to supervise according to risk level while addressing the criminogenic needs of offenders. In addition, programs and services at the jail, including educational and substance abuse services, were fully implemented this past year.

The Pre-Trial Services Program was implemented in May 2013, with the goal of reducing the pre-sentence jail population. Results of the program will be communicated to the Board of Supervisors as data is gathered and analyzed.

The CCP continues to evaluate local needs and allocates Realignment funds as critical needs are identified. In FY 2013-14, the majority of Realignment funds were 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 began long-term budget forecasting to help prevent necessary programs and services from being in jeopardy in the future.

### **Community Corrections Performance Incentive Fund (CCPIF/SB678)**

The Department anticipates receiving revenue to continue with the programs and services the Department put in place for felony probationers. This will include the continued use of EBP, including risk-based supervision, and addressing the criminogenic needs of offenders.

The Chief Probation Officers of California (CPOC) worked with the Governor and Legislature this past year to remove the sunset clause in this program, originally set for January 1, 2015. This was crucial as it will allow the Department to fund the same level of staffing, programs and services for offenders on probation. 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 due to the reduction in Department revenue and subsequent increase in General Fund costs. In the event this funding is eliminated in the future, the CCP has been informed that Realignment funds will be requested to keep felony probation services at their current level. Failure to do so could result in more probationers entering the local jail system.

### **Juvenile Unit**

In 2013, the Juvenile Unit provided intake services for 564 minors referred for new law violations and violations of probation, and supervised an average of 120 minors. The ultimate goals of juvenile services continue to be to reduce the number of offenders who enter the juvenile justice system and to minimize offender time within the system with the intent of reducing offender risk and recidivism, while improving offender outcomes and public safety.



# Probation Department Probation (2-304)

*Leticia Paras-Topete, Chief Probation Officer*

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 FY 2013-14, prevention and intervention services continued to be provided through Yuba City Unified School District via one truancy officer and one officer at Gray Avenue Middle School. For FY 2014-15, services for truancy and Gray Avenue Middle School will be provided by one Deputy Probation Officer split between the two functions. 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, and River Valley High School. Support services continue to be provided by probation officers, including Functional Family Therapy (FFT), Cognitive Behavioral Therapy (CBT), Moral Reconciliation Therapy (MRT), 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 currently has one Ward that qualifies for this charge, and commitments of this type can occur at any time. If more than

this one youth are committed during FY 2014-15, the Department may return to the Board of Supervisors to request 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), YCUSD 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 counties in California during which time significant systemic concerns regarding Title IV-E administrative claims were made. The cease order directly affects this Department as we anticipated receiving \$340,000 in Title IV-E revenue in FY 2013-14. This amount has now been drastically reduced - to just over \$80,000. Unless the cease order is lifted, the Department anticipates receiving only \$91,375 in FY 2014-15 for Title IV-E claimable activities.

CPOC and the California Department of Social Services are working aggressively with the Federal government to implement an alternative resolution, and have offered a corrective action plan pending the hopeful reversal of the Federal government's decision. If the cease order is lifted, the Department will be able to reserve more of the JJCPA and YOBG allocations for future years.

To lessen the impact of the Title IV-E revenue loss in FY 2013-14 and to avoid the need to

# Probation Department

## Probation (2-304)

---

*Leticia Paras-Topete, Chief Probation Officer*

have the General Fund cover this loss in revenue, the Department was proactive and amended the JJCPA Plan to add one additional program. This allowed the Department to use more of the JJCPA allocation to fund juvenile staff.

In FY 2014-15, the Department will be contracting with Justice Benefits, Inc. (JBI), a Government Consulting Firm, which specializes in Title IV-E revenue maximization for counties. This contract will be for a six-month period, at which time the Department can make the determination if these services are beneficial to the County and a decision can be made at that time if the contract will be renewed.

Due in part to the nearly \$250,000 loss in Title IV-E revenue in FY 2014-15, the Department was asked to reduce its requested FY 2014-15 budget in order to avoid a further shift of costs to the General Fund. In order to fulfill the request, the Department will implement the following changes: 1) Amend the JJCPA Plan for the second consecutive year to add a second juvenile program. This will allow us to use additional JJCPA reserves in order to keep our juvenile programs intact. 2) Reassign staff and/or programs to other qualified funding streams to prevent layoffs. 3) Reduce the number of School Resource Officers for the schools within the Yuba City Unified School District (YCUSD) from four to three during the 2014-15 school year. At the recommendation of YCUSD, a caseload carrying School Resource Officer will remain at each of the high schools, Yuba City High School and River Valley High School, and the third officer will be assigned to both truancy and Gray Avenue School. 4) Reduce one currently vacant Supervising Probation Officer position, such that the Department will have five Supervising Probation Officers rather than six. The remaining five supervisors and two

Deputy Chief Probation Officers will assume the duties previously performed by the sixth supervisor. Staffing ratios will be impacted as follows: the Deputy Chief Probation Officer – Adult Unit supervision ratio will increase from 1:4 to 1:7, while the Juvenile Deputy Chief Probation Officer – Juvenile Unit will increase from 1:2 to 1:4. The ratio for Supervising Probation Officer to Deputy Probation Officer/line staff will decrease from 1:7.5 to 1:7.4.

### Departmental Needs & Future Goals

FY 2013-14 has been a transition period with the retirement of a long acting Chief and the appointment of the new Chief. The new Chief was appointed in June 2013, and the vacancy of the Chief's former position, the Deputy Chief Probation Officer of the Adult Unit, will not be filled until early FY 2014-15. For FY 2014-15 the Department will be able to maintain the same program levels, despite the loss of one Supervising Probation Officer and the defunding of one Deputy Probation Officer at YCUSD. If there is not an increase in revenues or an increase in the General Fund contribution to the Probation Department next fiscal year, it is likely there will be a renewed need to reduce programs, services and staff in FY 2015-16.

### Recommended Budget

This budget is recommended at \$5,976,711, which is a decrease of \$385,420 (6.1%) compared to FY 2013-14. The General Fund provides approximately 42.9% of the funding for this budget unit and is decreased by \$184,491 (6.7%) compared to FY 2013-14.

In addition to the reduction of one Supervising Probation Officer, the Recommended Budget includes defunding one vacant Deputy Probation Officer position and eliminating one

# Probation Department

## Probation (2-304)

---

*Leticia Paras-Topete, Chief Probation Officer*

filled Accounting Technician II position. This results in a General Fund reduction of \$163,616 and reduces the Department's permanent staffing by one position.

The defunding of two positions (one vacant Supervising Probation Officer and one vacant Deputy Probation Officer) coupled with the elimination of the filled Accounting Technician II position, is recommended in order to reduce the overall General Fund contribution to this program. The recommended organizational structure, as recommended by the Chief Probation Officer, 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).

The recommended elimination of the Accounting Technician II position, which results in a layoff, comes two years after the Department reorganized its fiscal division. The reorganization included adding a Deputy Director of Probation – Administration and Finance position, deleting the Administrative Services Officer position, and adding an Accountant II position.

Capital Assets are recommended at \$40,000 for the purchase of a replacement Live Scan machine. This is funded by the DNA Identification Proposition 69 Fund (0-300) and has no General Fund cost.

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).

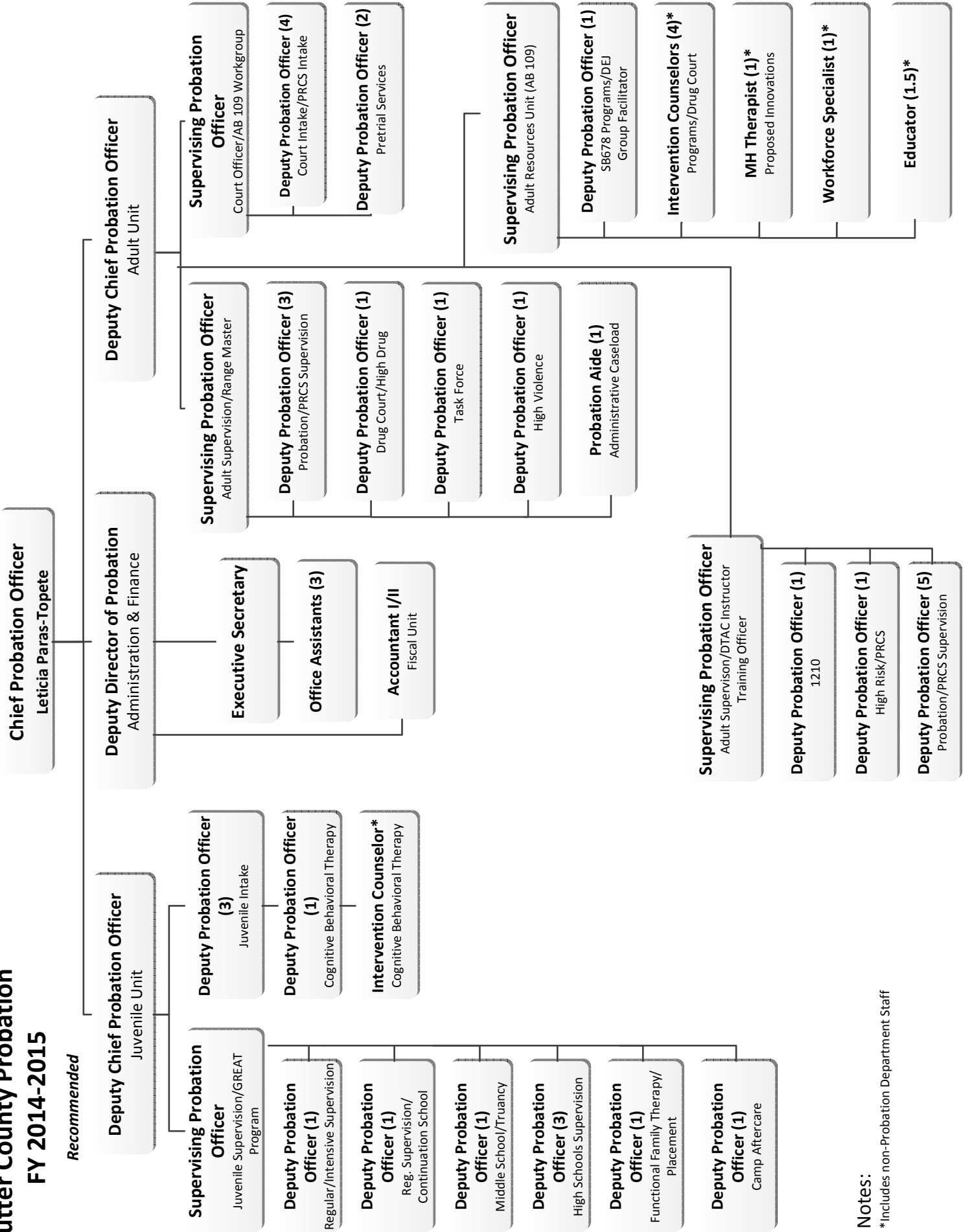
## Use of Fund Balance

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

This Page Left Intentionally Blank

# Sutter County Probation FY 2014-2015

Recommended



**Notes:**

\*Includes non-Probation Department Staff

**Probation Department  
Delinquency Prevention Commission (2-303)**

*Leticia Paras-Topete, Chief Probation Officer*

EXECUTIVE SUMMARY					
DEPT HEAD: LETICIA PARAS-TOPETE UNIT: DELINQUENCY PREVENT COMMISSION FUND: PUBLIC SAFETY					0015 2-303
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SERVICES AND SUPPLIES	250	145	997	959	3.8-
OTHER CHARGES	74	21	3	41	1,266.7
* GROSS BUDGET	324	166	1,000	1,000	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	324	166	1,000	1,000	.0
OTHER REVENUES					
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	676-	834-	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.

Coalition at the “Winter Stroll” to promote the JJC. 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 7 and no more than 12 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 2013-14. This budget unit does not receive 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 2013, 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 2013, the group sponsored a booth with the Substance Abuse Steering

**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)

Leticia Paras-Topete, Chief Probation Officer

EXECUTIVE SUMMARY					
DEPT HEAD: LETICIA PARAS-TOPETE	UNIT: BI-COUNTY JUVENILE HALL	FUND: PUBLIC SAFETY			0015 2-309
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	1,290,020	1,065,967	1,440,300	1,427,995	.9-
* GROSS BUDGET	1,290,020	1,065,967	1,440,300	1,427,995	.9-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,290,020	1,065,967	1,440,300	1,427,995	.9-
OTHER REVENUES					
USER PAY REVENUES	19,169	7,729	12,000	5,000	58.3-
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	19,169	7,729	12,000	5,000	58.3-
* UNREIMBURSED COSTS	1,270,851	1,058,238	1,428,300	1,422,995	.4-
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

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.

## Major Budget Changes

### Other Charges

- (\$12,305) Decrease in the Juvenile Hall FY 2014-15 budget due to the new tri-county Joint Powers Agreement

## Program Discussion

Beginning in FY 2014-15, the Juvenile Hall and Maxine Singer Youth Guidance Center will become the Tri-County Regional Juvenile Rehabilitation Facility, tri-county institution owned by Sutter, Yuba and Colusa Counties. Pursuant to the new Joint Powers Agreement (JPA), which was approved by the Sutter County Board of Supervisors during FY 2013-14, each of the respective counties will have an ownership interest of these facilities, including the Secured Housing Unit. The capacity for the tri-county facility includes 60 beds within the Camp, 45 beds for temporary detention in the Juvenile Hall building, and a 15-bed Secure Housing Unit. The total of 120 beds allows the three counties to provide comprehensive programs for minors locally.

This budget reflects Sutter County's share of operational costs of the tri-county facility. The recently approved JPA will give ownership interest of the Juvenile Hall, Maxine Singer Youth Guidance Center, and the Secured

# Probation

## Juvenile Hall Unit (2-309)

---

*Leticia Paras-Topete, Chief Probation Officer*

Housing Unit to each of the respective counties as follows: 40% interest by Sutter County, 40% interest by Yuba County, and 20% interest by Colusa County, effective FY 2014-15. Fixed costs will be shared between the three participating counties at the same 40/40/20 share of ownership. Those costs which fluctuate based on population will be divided between 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). 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 is for \$5,655,740 and requires a cash match of \$297,671, along with a 20% in-kind match of land.

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 of approximately \$475,200 for 11 beds per year in FY 2014-15. The Camp program also benefits from State Juvenile Probation and Camp Funding (JPCF) that further offsets the costs of the program, with an estimated \$240,000 for FY 2014-15. During FY 2013-14, the Sutter and Yuba County Probation Departments evaluated the ability to continue to support both a Juvenile Hall and Camp and determined the closure of the Camp would most likely result in very little savings for the counties, as there will be a resulting need to expand staffing within Juvenile Hall. Further, the loss of Camp revenue, the need to contract with other counties for camp beds for our

youth, and the anticipated expanded use of group homes would further reduce any savings.

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. While one could argue the reduced need for camp or juvenile hall beds would allow consideration for closure of the Camp, the reality is that there will always 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. It is felt that 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 \$1,427,995, which is a decrease of \$12,305 (0.9%) compared to FY 2013-14. The General Fund provides 66.5% of the funding for this budget unit and is reduced by \$5,305 (0.4%) for FY 2014-15. The decrease in the overall Juvenile Hall budget is primarily due to the 10% reduction in Sutter County's share of costs for the operation of the Tri-County Facility.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public



## Probation Juvenile Hall Unit (2-309)

---

*Leticia Paras-Topete, Chief Probation Officer*

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 \$6,900,000 for FY 2014-15 and the full amount received is transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2014-15, the General Fund is budgeted to contribute approximately \$14.2 million in funding to the Public Safety fund in excess of the \$6,900,000 Proposition 172 funding.

The impact of the new Tri-County JPA will be monitored throughout FY 2014-15 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 R VAN DEN HEUVEL UNIT: PUBLIC DEFENDER		FUND: TRIAL COURT			0014 2-106
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 3-31-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	136,558	99,181	138,564	136,032	1.8-
SERVICES AND SUPPLIES	499,649	391,952	539,400	539,400	.0
OTHER CHARGES	7,201	1,133	7,477	7,180	4.0-
* GROSS BUDGET	643,408	492,266	685,441	682,612	.4-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	643,408	492,266	685,441	682,612	.4-
OTHER REVENUES					
USER PAY REVENUES	30,253	43,759	62,989	49,540	21.4-
GOVERNMENTAL REVENUES	0	0	0	0	.0
TOTAL OTHER REVENUES	30,253	43,759	62,989	49,540	21.4-
* UNREIMBURSED COSTS	613,155	448,507	622,452	633,072	1.7
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 our 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

### Revenue

- (\$12,000) Decrease in Public Safety Realignment 2011 revenue due to current projected decrease in caseload

## 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 and appointments on mental health issues arising from a local private facility.

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 72% 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 \$682,612, which is a decrease of \$2,829 (0.4%) compared to FY 2013-14. The General Fund provides 92.7% of the financing for this budget unit and is increased by \$10,620 (1.7%). This increase in unreimbursed cost is due to a projected decrease in Public Safety Realignment revenue approved by the Community Corrections Partnership based upon caseload.

In comparing appointed felony and misdemeanor cases for the first six months of FY 2012-13 with the first six months of FY 2013-14, there was a slight increase in

felony violation of probation cases, but felony appointments have remained the same. Misdemeanor cases have increased approximately 7%. The Public Defender's Office now 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 2014-15. 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 six months of the FY 2013-14, it is anticipated the Department should receive reimbursement revenues totaling \$4,000 for FY 2014-15.

## **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.

This Page Left Intentionally Blank

**Public Defender  
FY 2014-2015**  
*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)

---

## **\*\*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 and 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 where funds will immediately pass through 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 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 \$587,896, which is an increase of \$27,086 (4.8%) for FY 2014-15.

#### **District Attorney and Public Defender 2-120**

This department receives money to enhance the District Attorney’s budget unit (2-125) and Public Defender’s budget unit (2-106) to mitigate the expected increase in caseload due to Public Safety Realignment. There are no

## County Local Revenue Fund 2011 (0-140)

---

major budget changes for FY 2014-15. This budget is recommended at \$55,080.

### **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 \$1,239,754, which is a decrease of \$67,978 (5.2%) for 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, the same as FY 2013-14.

### **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 \$2,974,724, which is a decrease of \$776,625 (20.7%) for FY 2014-15. This decrease matches the FY 2013-14 amended budget for this department and is based on FY 2013-14 projected revenue.

### **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 \$307,695, which is an increase of \$13,932 (4.7%) for FY 2014-15.

### **Health and Human Services 4-105**

This department receives money for a variety of Welfare/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 \$5,619,298, a decrease of \$23,367 (0.4%) for FY 2014-15.

### **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 \$2,317,527,

## County Local Revenue Fund 2011 (0-140)

---

which is an increase of \$152,532 (7.0%) for FY 2014-15.

### **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 \$6,675,000, which is a decrease of \$512,720 (7.1%) for FY 2014-15.

### **Recommended Budget**

This budget is recommended at \$19,876,974, which is a decrease of \$432,670 (2.1%) compared to FY 2013-14. 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 funds will immediately pass through to the appropriate operating budget or special revenue fund as budgeted. Funding 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 co-mingled 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	500,871	456,180	560,810	587,896	4.8
* GROSS BUDGET	500,871	456,180	560,810	587,896	4.8
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	500,871	456,180	560,810	587,896	4.8
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	500,871	456,180	560,810	587,896	4.8
OTHER REVENUES					
USER PAY REVENUES	460,754	456,180	560,810	587,896	4.8
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	460,754	456,180	560,810	587,896	4.8
* UNREIMBURSED COSTS	40,117	0	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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	46,276	56,372	55,079	55,080	.0
* GROSS BUDGET	46,276	56,372	55,079	55,080	.0
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	46,276	56,372	55,079	55,080	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	46,276	56,372	55,079	55,080	.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	49,191	56,372	55,079	55,080	.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	49,191	56,372	55,079	55,080	.0
* UNREIMBURSED COSTS	2,915-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: LOCAL LAW ENFORCEMENT SERVICES FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-203				
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	1,267,682	1,047,369	1,307,732	1,239,754	5.2-
* GROSS BUDGET	1,267,682	1,047,369	1,307,732	1,239,754	5.2-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,267,682	1,047,369	1,307,732	1,239,754	5.2-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	1,267,682	1,047,369	1,307,732	1,239,754	5.2-
OTHER REVENUES					
USER PAY REVENUES	456,647	485,291	545,000	545,000	.0
GOVERNMENTAL REVENUES	704,134	562,078	762,732	694,754	8.9-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	1,160,781	1,047,369	1,307,732	1,239,754	5.2-
* UNREIMBURSED COSTS	106,901	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

# County Local Revenue Fund 2011 (0-140)

E X E C U T I V E S U M M A R Y					
DEPT HEAD:	UNIT: CCP PLANNING		FUND: COUNTY LOCAL REVENUE FUND 2011 0140 2-306		
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	2,510,156	2,193,170	3,751,349	2,974,724	20.7-
* GROSS BUDGET	2,510,156	2,193,170	3,751,349	2,974,724	20.7-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	2,510,156	2,193,170	3,751,349	2,974,724	20.7-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	2,510,156	2,193,170	3,751,349	2,974,724	20.7-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	2,699,336	2,193,170	3,751,349	2,974,724	20.7-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	2,699,336	2,193,170	3,751,349	2,974,724	20.7-
* UNREIMBURSED COSTS	189,180-	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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	279,471	230,800	293,763	307,695	4.7
* GROSS BUDGET	279,471	230,800	293,763	307,695	4.7
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	279,471	230,800	293,763	307,695	4.7
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	279,471	230,800	293,763	307,695	4.7
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	279,471	230,800	293,763	307,695	4.7
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	279,471	230,800	293,763	307,695	4.7
* 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: HEALTH AND HUMAN SERVICES		FUND: COUNTY LOCAL REVENUE FUND 2011 0140 4-105		
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	5,346,782	4,399,741	5,642,665	5,619,298	.4-
* GROSS BUDGET	5,346,782	4,399,741	5,642,665	5,619,298	.4-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	5,346,782	4,399,741	5,642,665	5,619,298	.4-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	5,346,782	4,399,741	5,642,665	5,619,298	.4-
OTHER REVENUES					
USER PAY REVENUES	0	550,302	0	0	.0
GOVERNMENTAL REVENUES	5,346,782	3,849,439	5,642,665	5,619,298	.4-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	5,346,782	4,399,741	5,642,665	5,619,298	.4-
* 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: MENTAL HEALTH ACCOUNT		FUND: COUNTY LOCAL REVENUE FUND 2011 0140 4-106		
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	7,810,943	5,549,159	1,745,436	2,317,527	32.8
* GROSS BUDGET	7,810,943	5,549,159	1,745,436	2,317,527	32.8
* NET BUDGET	7,810,943	5,549,159	1,745,436	2,317,527	32.8
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	419,739	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	7,810,943	5,549,159	2,165,175	2,317,527	7.0
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	7,391,203	5,549,159	2,165,175	2,317,527	7.0
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	7,391,203	5,549,159	2,165,175	2,317,527	7.0
* UNREIMBURSED COSTS	419,740	0	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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	7,477,788	4,725,058	7,187,720	6,675,000	7.1-
* GROSS BUDGET	7,477,788	4,725,058	7,187,720	6,675,000	7.1-
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	7,477,788	4,725,058	7,187,720	6,675,000	7.1-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	7,477,788	4,725,058	7,187,720	6,675,000	7.1-
OTHER REVENUES					
USER PAY REVENUES	0	0	0	0	.0
GOVERNMENTAL REVENUES	7,477,789	4,725,058	7,187,720	6,675,000	7.1-
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	7,477,789	4,725,058	7,187,720	6,675,000	7.1-
* UNREIMBURSED COSTS	1-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

E X E C U T I V E S U M M A R Y						
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF-COMMUNICATIONS	FUND: PUBLIC SAFETY			0015 1-600	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,745,578	1,415,220	1,856,047	1,909,520	2.9	
SERVICES AND SUPPLIES	157,891	208,319	177,335	186,312	5.1	
OTHER CHARGES	602,713	210,910	742,528	664,432	10.5-	
CAPITAL ASSETS	0	121,754	0	0	.0	
* GROSS BUDGET	2,506,182	1,956,203	2,775,910	2,760,264	.6-	
INTRAFUND TRANSFERS	19,936-	0	0	100-	***	
* NET BUDGET	2,486,246	1,956,203	2,775,910	2,760,164	.6-	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	253,029	186,873	263,632	246,485	6.5-	
GOVERNMENTAL REVENUES	387	133,201	6,000	2,000	66.7-	
TOTAL OTHER REVENUES	253,416	320,074	269,632	248,485	7.8-	
* UNREIMBURSED COSTS	2,232,830	1,636,129	2,506,278	2,511,679	.2	
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.

provided by the General Services Department

- (\$17,516) Decrease in Interfund Transfers In from Special Revenue Funds

**Major Budget Changes**

**Salaries & Benefits**

- \$53,473 General increase due to negotiated Salaries and Benefits

**Other Charges**

- (\$78,096) Decrease in Interfund Technology Charges as

**Program Discussion**

The Communications Center has the responsibility of answering incoming 911 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 \$2,760,164, which is a decrease of \$15,746 (0.6%) compared to FY 2013-14. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Communications budget by \$5,401 (0.2%) compared to FY 2013-14.

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 \$6,900,000 for FY 2014-15 and the full amount received is transferred from

the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2014-15, the General Fund is budgeted to contribute approximately \$14.2 million in funding to the Public Safety fund in excess of the \$6,900,000 Proposition 172 funding.

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 close to a \$0 balance as of July 1, 2014, with revenue of \$19,000 in FY 2014-15. Combined with the recommended use of \$50,925 of Sheriff's Civil Fees Funds (0-210), the General Fund contribution for this position is \$0 for FY 2014-15.

The total transfer in to the Communications budget unit from Special Revenue Funds has decreased by \$17,516. This reduction is due to a reduction in Federal Justice Assistance Grant revenue, which varies each year.

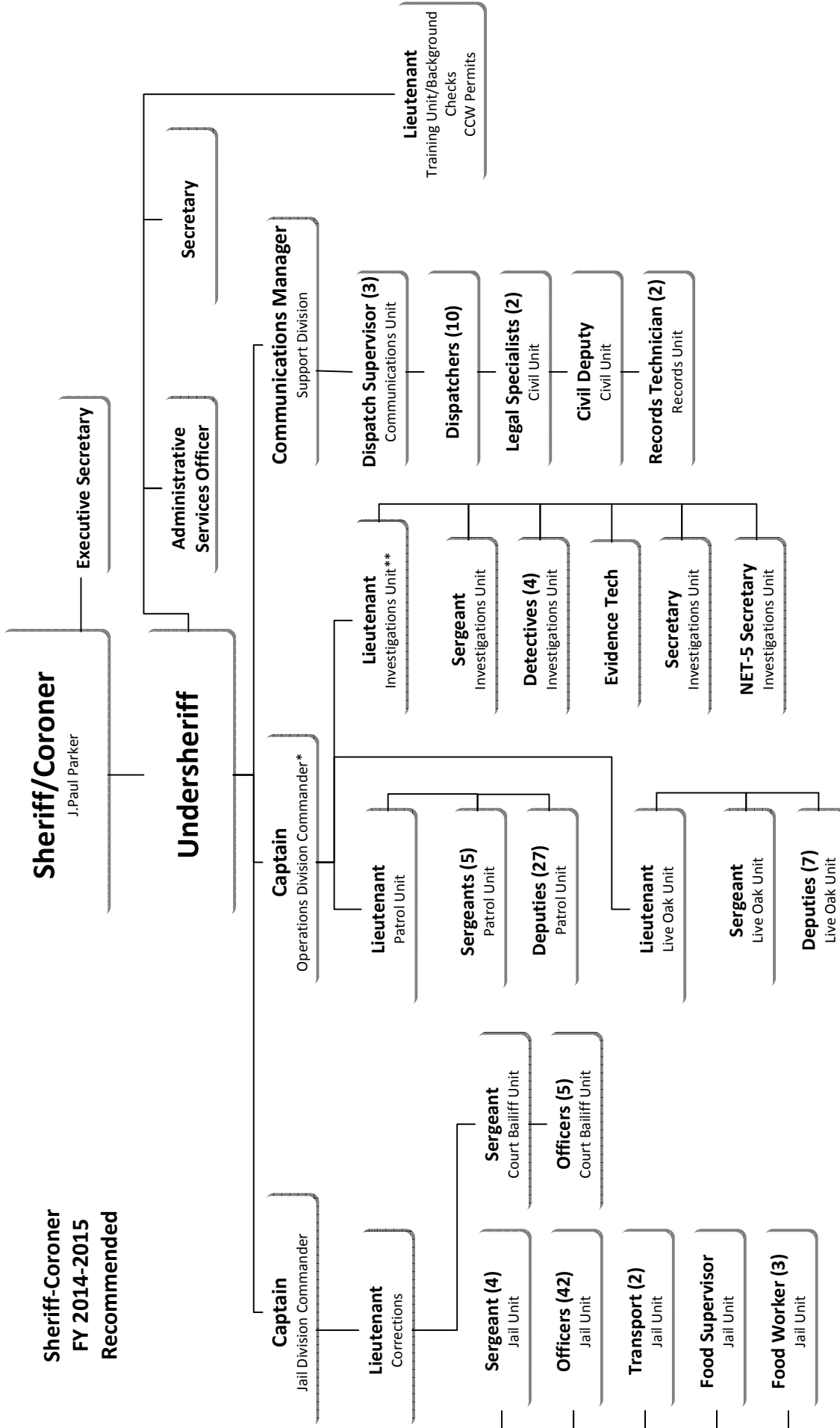
For the fourth consecutive year, it is recommended to leave three positions vacant and unfunded in the Communications budget. These positions are a Criminal Records Technician, a Public Safety Dispatcher and a Supervising Public Safety Dispatcher. Defunding and leaving these positions vacant negatively impacts the level of service internally and to the public. Further reductions are not recommended at this time.

## **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.

This Page Left Intentionally Blank

**Sheriff-Coroner  
FY 2014-2015  
Recommended**



**Notes:**

\* Operations Division Commander also responsible for Special Units

\*\* Investigations Unit Lieutenant responsible for Coroner Investigations and Public Administrator responsibilities

EXECUTIVE SUMMARY						
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF'S COURT BAILIFFS		FUND: TRIAL COURT		0014 2-103	
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	516,714	471,673	552,179	580,786	5.2	
SERVICES AND SUPPLIES	6,524	6,227	8,200	6,600	19.5-	
OTHER CHARGES	341	305	431	510	18.3	
* GROSS BUDGET	523,579	478,205	560,810	587,896	4.8	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	523,579	478,205	560,810	587,896	4.8	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	505,412	458,886	560,810	587,896	4.8	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	505,412	458,886	560,810	587,896	4.8	
* UNREIMBURSED COSTS	18,167	19,319	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

### Salaries & Benefits

- \$28,607 General increase due to negotiated salaries and benefits

## Revenues

- \$27,086 Increase in Trial Court Security Realignment revenue based on current projections

## 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 \$587,896, which is an increase of \$27,086 (4.8%) compared to FY 2013-14. The General Fund

## Sheriff's Office Court Bailiffs (2-103)

---

*J. Paul Parker, Sheriff-Coroner*

does not provide any financing for this budget unit as it is 100% funded by the State.

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	ACTUAL	ADOPTED	CAO	% CHANGE
		EXPENDITURE	EXPENDITURE	BUDGET	RECOMMEND	OVER
		2012-13	4-30-14	2013-14	2014-15	2013-14
EXPENDITURES						
	SALARIES AND EMPLOYEE BENEFITS	4,799,480	4,141,804	5,252,843	5,249,478	.1-
	SERVICES AND SUPPLIES	492,688	348,830	408,904	490,590	20.0
	OTHER CHARGES	422,446	145,060	478,467	504,860	5.5
	CAPITAL ASSETS	261,861	0	242,500	148,500	38.8-
	* GROSS BUDGET	5,976,475	4,635,694	6,382,714	6,393,428	.2
	INTRAFUND TRANSFERS	0	0	0	23,166-	***
	* NET BUDGET	5,976,475	4,635,694	6,382,714	6,370,262	.2-
OTHER REVENUES						
	USER PAY REVENUES	671,350	518,815	548,336	548,128	.0
	GOVERNMENTAL REVENUES	64,414	50,879	49,403	48,245	2.3-
	OTHER FINANCING SOURCES	16,036	0	0	0	.0
	TOTAL OTHER REVENUES	751,800	569,694	597,739	596,373	.2-
	* UNREIMBURSED COSTS	5,224,675	4,066,000	5,784,975	5,773,889	.2-
	ALLOCATED POSITIONS	50.50	50.50	47.50	50.50	6.3

**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.

**Major Budget Changes**

**Salaries & Benefits**

- (\$164,728) Decrease in salaries and benefits due to leaving two Deputy Sheriff positions vacant and unfunded through FY 2014-15
- \$177,801 General increase due to negotiated salaries and benefits

**Services & Supplies**

- \$62,000 Increase in Professional & Specialized Services due to post-mortem exams

**Capital Assets**

- \$148,500 Three 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 \$6,370,262, which is a decrease of \$12,452 (0.2%) compared to FY 2013-14. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is decreased in the Sheriff-Coroner budget by \$11,086 (0.2%) compared to FY 2013-14.

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 \$6,900,000 for FY 2014-15 and the full amount received is transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2014-15, the General Fund is budgeted to contribute approximately \$14.2 million in funding to the Public Safety fund in excess of the \$6,900,000 Proposition 172 funding. For FY 2014-15, it is recommended that two (2) currently vacant Deputy Sheriff positions be left vacant and unfunded. Even with these vacancies, the Sheriff's number of filled Deputy Sheriff positions will be the same as the average number of filled positions over the past several years. 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 in the Sheriff-Coroner budget unit.

In FY 2013-14, it was recommended that three (3) vacant Deputy Sheriff positions be eliminated. During the FY 2013-14 budget hearings, one Deputy Sheriff position was restored, resulting in 29 funded Deputy Sheriff positions in the Sheriff-Coroner budget unit. In August 2013, increased revenue projections allowed for the remaining two vacant positions that had been eliminated during budget hearings to be restored by the Board of Supervisors, for a total of 31 funded Deputy Sheriff positions in FY 2013-14, and no decrease in staffing during that budget year.

Capital Assets are recommended at \$148,500 for the purchase of three (3) replacement patrol vehicles. Five patrol vehicles were replaced in FY 2013-14. For FY 2014-15, the Sheriff is also requesting that two inmate transport vans be replaced. The total cost for the two replacement vans equals \$94,000 and is included separately in the County Jail budget unit (2-301).

COPS funds are not currently budgeted in the FY 2014-15 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 budget amendment. COPS funds may not be used to supplant current County public safety funding and therefore do not reduce the General Fund contribution to the Public Safety Fund. It is anticipated the Sheriff-Coroner will have approximately \$200,000 in COPS funding available for use by the end of FY 2014-15.

## **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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	60,499	51,439	63,805	64,509	1.1	
SERVICES AND SUPPLIES	950	950	950	950	.0	
OTHER CHARGES	65,267	68,517	67,267	67,267	.0	
* GROSS BUDGET	126,716	120,906	132,022	132,726	.5	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	126,716	120,906	132,022	132,726	.5	
OTHER REVENUES						
USER PAY REVENUES	129,681	115,252	132,022	132,726	.5	
GOVERNMENTAL REVENUES	0	0	0	0	.0	
TOTAL OTHER REVENUES	129,681	115,252	132,022	132,726	.5	
* UNREIMBURSED COSTS	2,965-	5,654	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 2014-15.

## Program Discussion

As of January 1, 2012, the California Office of Justice, Bureau of Narcotics Enforcement (BNE) 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 and therefore the decision was made to continue the operation of NET 5.

## Recommended Budget

This budget is recommended at \$132,726, which is an increase of \$704 (0.5%) over FY 2013-14. This small increase is offset by revenue from the other two participating agencies and CalMMET revenue transferred in from the County Local Revenue Fund 2011 (0-140) and 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	197,141	190,689	237,401	306,774	29.2	
SERVICES AND SUPPLIES	36,439	19,433	15,368	15,548	1.2	
OTHER CHARGES	26,924	11,286	32,039	32,259	.7	
* GROSS BUDGET	260,504	221,408	284,808	354,581	24.5	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	260,504	221,408	284,808	354,581	24.5	
OTHER REVENUES						
USER PAY REVENUES	6	0	0	0	.0	
GOVERNMENTAL REVENUES	94,578	303,484	214,800	214,800	.0	
GENERAL REVENUES	18,275	15,944	19,349	17,294	10.6-	
TOTAL OTHER REVENUES	112,859	319,428	234,149	232,094	.9-	
* UNREIMBURSED COSTS	147,645	98,020-	50,659	122,487	141.8	
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.

**Major Budget Changes**

**Salaries & Benefits**

- \$69,373 Increase due to more experienced, higher salaried personnel being assigned to this budget unit as compared to prior year

**Program Discussion**

Responsibilities of the Boat Patrol unit include enforcement of boating laws and regulations, assistance to stranded boaters, 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.

Several boats and 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 \$354,581, which is an increase of \$69,773 (24.5%) compared to FY 2013-14. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Sheriff – Boat Patrol budget by \$71,828 (141.8%). This shift in costs to the Boat Patrol budget unit results in an offsetting reduction in the Sheriff Coroner (2-201) budget unit and is based solely upon the salaries of assigned personnel.

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 \$6,900,000 for FY 2014-15 and the full amount received is transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2014-15, the General Fund is budgeted to contribute approximately \$14.2 million in funding to the Public Safety fund in excess of the \$6,900,000 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.

No reductions are recommended for this budget unit. However, the Sheriff staffs this budget unit with personnel from the Sheriff-Coroner budget unit (2-201), where there is a FY 2014-15 budget recommendation to leave two (2) vacant Deputy Sheriff positions vacant and unfunded.

## **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*

E X E C U T I V E   S U M M A R Y					
DEPT HEAD: J. PAUL PARKER	UNIT: SHERIFF LIVE OAK CONTRACT		FUND: PUBLIC SAFETY		0015 2-208
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	1,031,686	904,377	1,082,041	1,118,026	3.3
SERVICES AND SUPPLIES	15,650	15,410	17,250	16,603	3.8-
OTHER CHARGES	97,053	28,281	104,281	103,089	1.1-
* GROSS BUDGET	1,144,389	948,068	1,203,572	1,237,718	2.8
INTRAFUND TRANSFERS	0	0	0	0	.0
* NET BUDGET	1,144,389	948,068	1,203,572	1,237,718	2.8
<b>OTHER REVENUES</b>					
USER PAY REVENUES	12	0	0	0	.0
GOVERNMENTAL REVENUES	946,420	533,440	1,016,038	1,045,249	2.9
TOTAL OTHER REVENUES	946,432	533,440	1,016,038	1,045,249	2.9
* UNREIMBURSED COSTS	197,957	414,628	187,534	192,469	2.6
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.

**Major Budget Changes**

There are no major budget changes for FY 2014-15.

**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 \$1,237,718, which is an increase of \$34,146 (2.8%) compared to FY 2013-14. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Sheriff – Live Oak budget by \$4,935 (2.6%) compared to FY 2013-14.

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

## Sheriff Department Live Oak Contract (2-208)

---

*J. Paul Parker, Sheriff-Coroner*

it had a typical contract for sheriff services. Among these services are dispatch, detectives (for major felonies), records, narcotics, and special enforcement detail (SWAT).

No reductions are recommended for this budget unit. However, the Sheriff staffs this budget unit with personnel from the Sheriff-Coroner budget unit (2-201), where there is a FY 2014-15 budget recommendation to leave two (2) Deputy Sheriff positions vacant and unfunded. Any reductions to the Sheriff-Coroner budget unit may correspondingly reduce Sheriff – Live Oak staffing. Any changes to staffing levels would necessitate an adjustment to the contract between Sutter County and the City of Live Oak.

### **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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	5,132,125	4,278,788	5,125,511	5,362,127	4.6	
SERVICES AND SUPPLIES	1,053,558	840,706	954,420	904,696	5.2-	
OTHER CHARGES	2,497,066	2,502,178	2,478,342	2,816,096	13.6	
CAPITAL ASSETS	0	0	0	100,669	***	
* GROSS BUDGET	8,682,749	7,621,672	8,558,273	9,183,588	7.3	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	8,682,749	7,621,672	8,558,273	9,183,588	7.3	
<b>OTHER REVENUES</b>						
USER PAY REVENUES	1,188,668	681,573	929,552	1,056,432	13.6	
GOVERNMENTAL REVENUES	85,503	71,040	85,767	85,767	.0	
GENERAL REVENUES	5,410	7,315	7,900	7,315	7.4-	
TOTAL OTHER REVENUES	1,279,581	759,928	1,023,219	1,149,514	12.3	
* UNREIMBURSED COSTS	7,403,168	6,861,744	7,535,054	8,034,074	6.6	
ALLOCATED POSITIONS	55.00	56.00	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

- (\$75,209) Decrease due to moving one Correctional Officer position into the Sheriff's Inmate Welfare Fund (0-184) budget unit
- \$65,284 Increase in Overtime costs based on Public Safety Realignment (AB 109) inmate population growth
- \$246,541 General increase due to negotiated salaries and benefits

**Services & Supplies**

- \$44,400 Increase in Household Expense
- (\$85,124) Net decrease reflecting anticipated savings generated from the Chevron Energy Savings and Infrastructure Upgrade project

**Other Charges**

- \$266,014 Increase in Interfund Jail Medical due to cost increases in the Jail Medical budget unit (4-134)

**Capital Assets**

- \$94,000 Two replacement transport vans
- \$6,669 One replacement food delivery cart

**Revenues**

- \$198,880 Increase in Interfund Miscellaneous Transfer for Realignment revenue due to AB 109 inmate population costs
- (\$73,000) Decrease in Institutional Care Jail revenue due to Jail no longer holding inmates from other jurisdictions

**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 \$9,183,588, which is an increase of \$625,315 (7.3%) compared to FY 2013-14. The General Fund provides approximately 53% of the financing for the Sheriff's Department and is increased in the Jail budget by \$499,020 (6.6%) compared to FY 2013-14.

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 \$6,900,000 for FY 2014-15 and the full amount received is transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2014-15, the General Fund is budgeted to contribute approximately \$14.2 million in funding to the Public Safety fund in excess of the \$6,900,000 Proposition 172 funding.

One Correctional Officer position is recommended to be transferred to the Sheriff's Inmate Welfare Fund (0-184) budget unit. The recommended position allocations of both the Jail and the Sheriff's Inmate Welfare Fund reflect this transfer. This Correctional Officer position coordinates the Work Release program for the Jail, which is a direct, non-mandated service for inmates. The Sheriff's Inmate Welfare Fund is discussed in greater detail in its own budget narrative.

Overtime is recommended at \$269,540. Although requested to increase in FY 2014-15, overtime is anticipated to decrease as Correctional Officer positions are now fully staffed. In the two prior fiscal years, several positions were vacant during recruitment efforts.

Capital Assets are recommended at \$100,669 for the purchase of two (2) replacement transport vans and one (1) replacement food delivery cart.

The FY 2013-14 Jail budget stated, "The effects of Public Safety Realignment are likely to be more fully realized during FY 2013-14 with an anticipated further increase in Jail population and related increases in costs in staffing, inmate medical costs, and other related expenses." This statement has proven to be accurate with Jail Medical expenses budgeted to increase by \$266,014 over the prior year. The majority of this increase, \$170,000, is for direct inmate medical care. The Jail Medical budget (4-134) is discussed in greater detail in its own budget narrative.

The recommended budget for Household Expense has increased by \$44,400 due to increased jail population and turnover. This amount is based upon prior year actual expenses and current year projected expenses.

The Rents/Leases and Utilities accounts reflect an overall decrease due to the implementation of the Chevron Energy Savings and Infrastructure Upgrade project, approved by the Board of Supervisors in FY 2013-14. The County Jail will receive several energy saving upgrades through this project. The Jail's share of the annual financing payment for these improvements is reflected in Rents/Leases account, and the

anticipated savings is reflected in the Utilities 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.

## **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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
<b>EXPENDITURES</b>					
SALARIES AND EMPLOYEE BENEFITS	81,892	72,643	92,317	172,118	86.4
SERVICES AND SUPPLIES	176,367	140,081	168,398	164,810	2.1-
OTHER CHARGES	0	0	50	50	.0
* GROSS BUDGET	258,259	212,724	260,765	336,978	29.2
* NET BUDGET	258,259	212,724	260,765	336,978	29.2
APPROPRIATION FOR CONTINGENCY	0	0	35,235	0	100.0-
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	258,259	212,724	296,000	336,978	13.8
<b>OTHER REVENUES</b>					
USER PAY REVENUES	332,832	216,187	290,000	290,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	5,857	2,322	6,000	6,000	.0
CANCELLATION OF OBLIGATED F/B	0	0	0	40,978	***
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	338,689	218,509	296,000	336,978	13.8
* UNREIMBURSED COSTS	80,430-	5,785-	0	0	.0
ALLOCATED POSITIONS	1.00	1.00	1.00	2.00	100.0

**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.

- \$4,592 General increase due to negotiated salaries and benefits

**Major Budget Changes**

**Salaries & Benefits**

- \$75,209 Increase due to transfer of one Correctional Officer position from the Jail budget unit (2-301)

**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.”

Fund Balance be cancelled for use in FY 2014-15.

## **Recommended Budget**

This budget is recommended at \$336,978, which is an increase of \$40,978 (13.8%) compared to FY 2013-14. This increase is related to one Correctional Officer position being transferred into the Sheriff's Inmate Welfare Fund. This Correctional Officer position coordinates the Work Release program for the Jail, which is a direct, non-mandated service for inmates. This fund generates approximately \$290,000 in User Pay revenues each year. Therefore, \$40,978 of fund balance is being used to offset a portion of the cost of this position, 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 \$382,543 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$390,656 at July 1, 2014. It is recommended that \$40,978 of the Restricted

# Supplemental Law Enforcement Services Fund (0-155)

EXECUTIVE SUMMARY					
DEPT HEAD:	UNIT: SLESF 2012-2013	FUND: SLESF 2012-2013			0155 0-155
	ACTUAL EXPENDITURE 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14
EXPENDITURES					
OTHER CHARGES	120,854	90,222	292,842	451,041	54.0
* GROSS BUDGET	120,854	90,222	292,842	451,041	54.0
* NET BUDGET	120,854	90,222	292,842	451,041	54.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	.0
INCREASE IN OBLIGATED F/B	0	0	128,048	131,053	2.3
INCREASES IN RESERVES	0	0	0	0	.0
* TOTAL BUDGET	120,854	90,222	420,890	582,094	38.3
OTHER REVENUES					
USER PAY REVENUES	396,603	296,392	412,851	412,851	.0
GOVERNMENTAL REVENUES	0	0	0	0	.0
GENERAL REVENUES	1,567	1,856	0	2,500	***
CANCELLATION OF OBLIGATED F/B	0	0	8,039	166,743	1,974.2
GENERAL REVENUES	0	0	0	0	.0
AVAILABLE FUND BALANCE 7/1	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	398,170	298,248	420,890	582,094	38.3
* UNREIMBURSED COSTS	277,316-	208,026-	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.0

## Purpose

Per Government Code §30025(f), the Supplemental Law Enforcement Services Fund (0-155) shall be used to fund local law enforcement as provided by statute.

## Major Budget Changes

### Other Charges

- \$158,199 Increase primarily due to increased use of Juvenile Justice Crime Prevention Act funds by the Probation Department (2-304)

## Revenues

- \$158,704 Increase in Cancellation of Obligated Fund Balance by the Probation Department

## Program Discussion

The Supplemental Law Enforcement Services Fund (SLESF) is a Special Revenue Fund that holds a combination of the former Citizen's Option for Public Safety (COPS) funds and the Juvenile Justice Crime Prevention Act funds. Public Safety Realignment 2011 established the SLESF, which replaced the COPS funding structure that required funds to be spent within a two year period. Funds for the District Attorney's Office, County Jail, Sheriff-Coroner and Probation Department

are transferred to this budget unit from the County Local Revenue Fund 2011 (0-140). Funds are then transferred to the individual operating budgets based on planned use.

## **Recommended Budget**

This budget is recommended at \$582,094, which is an increase of \$161,204 (38.3%) compared to FY 2013-14. This increase is due to the Probation Department increasing its use of SLESF funds for FY 2014-15. The General Fund does not provide any financing for this budget unit.

The recommended budget includes \$166,743 in the Cancellation of Obligated Fund Balance account for the Probation Department.

Separately, a recommended increase of \$131,053 in the Increase in Obligated Fund Balance account represents those funds which the Sheriff-Coroner and County Jail anticipate to receive during FY 2014-15. The Sheriff has not yet determined a use for these funds, and will present a plan and budget amendment to the Board of Supervisors for any future requested uses.

## **Use of Fund Balance**

The Supplemental Law Enforcement Services Fund contained a Restricted Fund Balance in the amount of \$277,316 as of July 1, 2013. It is estimated the Restricted Fund Balance will equal \$585,000 at July 1, 2014. It is recommended that \$166,743 of the Restricted Fund Balance be cancelled for use by the Probation Department in FY 2014-15. It is recommended that Restricted Fund Balance be increased by \$131,053, which represents the Sheriff-Coroner and County Jail SLESF revenues for FY 2014-15.



# 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	
		ACTUAL	ACTUAL	ADOPTED	CAO	% CHANGE
		EXPENDITURE	EXPENDITURE	BUDGET	RECOMMEND	OVER
		2012-13	4-30-14	2013-14	2014-15	2013-14
EXPENDITURES						
	OTHER CHARGES	902,666	819,808	961,887	951,000	1.1-
*	GROSS BUDGET	902,666	819,808	961,887	951,000	1.1-
	INTRAFUND TRANSFERS	0	0	0	0	.0
*	NET BUDGET	902,666	819,808	961,887	951,000	1.1-
OTHER REVENUES						
	USER PAY REVENUES	156,726	116,524	153,500	166,000	8.1
	GOVERNMENTAL REVENUES	638,581	503,897	650,000	593,500	8.7-
	TOTAL OTHER REVENUES	795,307	620,421	803,500	759,500	5.5-
*	UNREIMBURSED COSTS	107,359	199,387	158,387	191,500	20.9
	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

### Revenues

- (\$56,500) Decrease in revenue from criminal and traffic violations based upon current year projections

## 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

# County Administrative Office Trial Court Funding (2-109)

James M. Arkens, County Administrative Officer

---

courthouses. The agreement was approved by the Board of Supervisors in December 2008. Due to this transfer, the County is 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 2014-15, 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 2014-15.

## 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.

## Recommended Budget

This budget is recommended at \$951,000, which is a decrease of \$10,887 (1.1%) compared to FY 2013-14. The General Fund provides 20.1% of the financing for this budget unit and is increased by \$33,113 (20.9%) due to projected revenue for FY 2014-15.

## 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 2012-13	ACTUAL EXPENDITURE 4-30-14	ADOPTED BUDGET 2013-14	CAO RECOMMEND 2014-15	% CHANGE OVER 2013-14	
EXPENDITURES						
SERVICES AND SUPPLIES	510,874	373,072	534,020	511,020	4.3-	
OTHER CHARGES	0	1,632	1,000	1,500	50.0	
* GROSS BUDGET	510,874	374,704	535,020	512,520	4.2-	
INTRAFUND TRANSFERS	0	0	0	0	.0	
* NET BUDGET	510,874	374,704	535,020	512,520	4.2-	
OTHER REVENUES						
USER PAY REVENUES	105,793	92,570	94,450	94,050	.4-	
GOVERNMENTAL REVENUES	2,183	2,183-	4,000	2,000	50.0-	
TOTAL OTHER REVENUES	107,976	90,387	98,450	96,050	2.4-	
* UNREIMBURSED COSTS	402,898	284,317	436,570	416,470	4.6-	
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.

## Major Budget Changes

### Services & Supplies

- (\$11,000) Decrease in Investigations based upon projections and prior year history
- (\$7,000) Decrease in Psychiatric Exams based upon projections

## 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

The recommended budget is \$512,520, which is a decrease of \$22,500 (4.2%) compared to FY 2013-14. The General Fund provides 81.3% of the funding for this budget unit and is reduced by \$20,100 (4.6%) for FY 2014-15.

This Page Left Intentionally Blank

Section G  
Special Revenue  
Funds



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53217 Contrib Oth Agency Yuba City	607,841				
TOTAL OTHER CHARGES	* 607,841				*
TOTAL GROSS BUDGET	** 607,841				*
TOTAL NET BUDGET	** 607,841				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		500	500	100 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 607,841		500	500	100 *
USER PAY REVENUES					
42311 Development Impact Fees	542	281	500	500	250
46578 Interfund Trans In-Special Rev	607,841				
TOTAL USER PAY REVENUES	* 608,383	281	500	500	250 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	25	51-			
TOTAL GENERAL REVENUES	* 25	51-			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				150-*
TOTAL AVAILABLE FINANCING	** 608,408	230	500	500	100 *
UNREIMBURSED COSTS	** 567-	230-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		15,800	15,800	400 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		15,800	15,800	400 *
USER PAY REVENUES					
42311 Development Impact Fees	14,578	20,006	15,000	15,000	
TOTAL USER PAY REVENUES	* 14,578	20,006	15,000	15,000	*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	868	284	800	800	400
TOTAL GENERAL REVENUES	* 868	284	800	800	400 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 15,446	20,290	15,800	15,800	400 *
UNREIMBURSED COSTS	** 15,446-	20,290-			*



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: DEVELP IMPACT FEE-ROADS  
 FUNCTION: PUBLIC WAYS AND FACILITIES  
 ACTIVITY: OTHER GENERAL  
 DEPT 0-100  
 FUND 0100

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		500	500	200 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		500	500	200 *
USER PAY REVENUES					
42311 Development Impact Fees		723			
TOTAL USER PAY REVENUES	*	723			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned		493	124	500	200
TOTAL GENERAL REVENUES	*	493	124	500	200 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	1,216	124	500	200 *
UNREIMBURSED COSTS	**	1,216-	124-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev			218,400	218,400	
TOTAL OTHER CHARGES	*		218,400	218,400	*
TOTAL GROSS BUDGET	**		218,400	218,400	*
TOTAL NET BUDGET	**		218,400	218,400	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				67,553 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		218,400	218,400	67,553 *
USER PAY REVENUES					
42311 Development Impact Fees	11,746	7,014			
46578 Interfund Trans In-Special Rev	80,086				60,053
TOTAL USER PAY REVENUES	* 91,832	7,014			60,053 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	17,607	4,714	15,000	15,000	7,500
TOTAL GENERAL REVENUES	* 17,607	4,714	15,000	15,000	7,500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		203,400	203,400	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 109,439	11,728	218,400	218,400	67,553 *
UNREIMBURSED COSTS	** 109,439-	11,728-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	63,800		1,142,347	1,142,347	781,839
TOTAL OTHER CHARGES	* 63,800		1,142,347	1,142,347	781,839 *
TOTAL GROSS BUDGET	** 63,800		1,142,347	1,142,347	781,839 *
TOTAL NET BUDGET	** 63,800		1,142,347	1,142,347	781,839 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 63,800		1,142,347	1,142,347	781,839 *
USER PAY REVENUES					
42311 Development Impact Fees	11,049	7,584			
TOTAL USER PAY REVENUES	* 11,049	7,584			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	38,815	9,342	35,000	35,000	18,000
TOTAL GENERAL REVENUES	* 38,815	9,342	35,000	35,000	18,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,107,347	1,107,347	763,839 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 49,864	16,926	1,142,347	1,142,347	781,839 *
UNREIMBURSED COSTS	** 13,936	16,926-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	607,841				
TOTAL OTHER CHARGES	* 607,841				*
TOTAL GROSS BUDGET	** 607,841				*
TOTAL NET BUDGET	** 607,841				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		25,500	25,500	14,500 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 607,841		25,500	25,500	14,500 *
USER PAY REVENUES					
42311 Development Impact Fees	12,933	9,288	500	500	500
TOTAL USER PAY REVENUES	* 12,933	9,288	500	500	500 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	40,818	7,903	25,000	25,000	14,000
44102 Interest	245	60			
TOTAL GENERAL REVENUES	* 41,063	7,963	25,000	25,000	14,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 53,996	17,251	25,500	25,500	14,500 *
UNREIMBURSED COSTS	** 553,845	17,251-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev			199,000	199,000	
TOTAL OTHER CHARGES	*		199,000	199,000	*
TOTAL GROSS BUDGET	**		199,000	199,000	*
TOTAL NET BUDGET	**		199,000	199,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		3,500	3,500	2,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		202,500	202,500	2,000 *
USER PAY REVENUES					
42311 Development Impact Fees	6,052	6,556			
TOTAL USER PAY REVENUES	* 6,052	6,556			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	3,528	894	3,500	3,500	2,000
TOTAL GENERAL REVENUES	* 3,528	894	3,500	3,500	2,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		199,000	199,000	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 9,580	7,450	202,500	202,500	2,000 *
UNREIMBURSED COSTS	** 9,580-	7,450-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		3,500	3,500	1,500 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		3,500	3,500	1,500 *
USER PAY REVENUES					
42311 Development Impact Fees	5,989	7,696	500	500	
TOTAL USER PAY REVENUES	* 5,989	7,696	500	500	*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	4,587	1,155	3,000	3,000	1,500
TOTAL GENERAL REVENUES	* 4,587	1,155	3,000	3,000	1,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 10,576	8,851	3,500	3,500	1,500 *
UNREIMBURSED COSTS	** 10,576-	8,851-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev			45,000	45,000	43,000
TOTAL OTHER CHARGES	*		45,000	45,000	43,000 *
TOTAL GROSS BUDGET	**		45,000	45,000	43,000 *
TOTAL NET BUDGET	**		45,000	45,000	43,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		45,000	45,000	43,000 *
USER PAY REVENUES					
42311 Development Impact Fees	6,869	3,207	1,000	1,000	1,000
TOTAL USER PAY REVENUES	* 6,869	3,207	1,000	1,000	1,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	4,782	1,192	4,000	4,000	2,500
TOTAL GENERAL REVENUES	* 4,782	1,192	4,000	4,000	2,500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		40,000	40,000	39,500 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 11,651	4,399	45,000	45,000	43,000 *
UNREIMBURSED COSTS	** 11,651-	4,399-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		6,000	6,000	2,500 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		6,000	6,000	2,500 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	6,474	1,590	6,000	6,000	2,500
TOTAL GENERAL REVENUES	* 6,474	1,590	6,000	6,000	2,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 6,474	1,590	6,000	6,000	2,500 *
UNREIMBURSED COSTS	** 6,474-	1,590-			*



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: DEVELP IMPACT FEE FIRE CSA C  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: OTHER GENERAL  
 DEPT 0-108  
 FUND 0108

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		400	400	200 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		400	400	200 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	637	156	400	400	200
TOTAL GENERAL REVENUES	* 637	156	400	400	200 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 637	156	400	400	200 *
UNREIMBURSED COSTS	** 637-	156-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		300	300	100 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		300	300	100 *
USER PAY REVENUES					
42311 Development Impact Fees		677			
TOTAL USER PAY REVENUES	*	677			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned		323	80	300	100
TOTAL GENERAL REVENUES	*	323	80	300	100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	1,000	80	300	100 *
UNREIMBURSED COSTS	**	1,000-	80-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53626 Interfund Transfer Out - EDBG	24,893	18,658	35,000	35,000	35,000
TOTAL OTHER CHARGES	* 24,893	18,658	35,000	35,000	35,000 *
TOTAL GROSS BUDGET	** 24,893	18,658	35,000	35,000	35,000 *
TOTAL NET BUDGET	** 24,893	18,658	35,000	35,000	35,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 24,893	18,658	35,000	35,000	35,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	19	2			
44110 Program Income-Interest	3,252	1,787	5,000	5,000	5,000
TOTAL GENERAL REVENUES	* 3,271	1,789	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	** 3,271	1,789	35,000	35,000	35,000 *
UNREIMBURSED COSTS	** 21,622	16,869			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53626 Interfund Transfer Out - EDBG	30,375	20,985	35,000	35,000	40,000
TOTAL OTHER CHARGES	* 30,375	20,985	35,000	35,000	40,000 *
TOTAL GROSS BUDGET	** 30,375	20,985	35,000	35,000	40,000 *
TOTAL NET BUDGET	** 30,375	20,985	35,000	35,000	40,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 30,375	20,985	35,000	35,000	40,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	26	7			
44109 Program Income-Principal			30,000	30,000	
44110 Program Income-Interest	1,557	174	5,000	5,000	5,000
TOTAL GENERAL REVENUES	* 1,583	181	35,000	35,000	5,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				35,000 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,583	181	35,000	35,000	40,000 *
UNREIMBURSED COSTS	** 28,792	20,804			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	155,817	53,788	154,119	154,119	147,391
TOTAL OTHER CHARGES	* 155,817	53,788	154,119	154,119	147,391 *
TOTAL GROSS BUDGET	** 155,817	53,788	154,119	154,119	147,391 *
TOTAL NET BUDGET	** 155,817	53,788	154,119	154,119	147,391 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		6,700	6,700	6,700 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 155,817	53,788	160,819	160,819	154,091 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45306 Fed Grant	153,104	84,505	154,119	154,119	147,391
TOTAL GOVERNMENTAL REVENUES	* 153,104	84,505	154,119	154,119	147,391 *
GENERAL REVENUES					
44100 Interest Apportioned	7,121	2,379	6,700	6,700	6,700
TOTAL GENERAL REVENUES	* 7,121	2,379	6,700	6,700	6,700 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 160,225	86,884	160,819	160,819	154,091 *
UNREIMBURSED COSTS	** 4,408-	33,096-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		1,000	1,000	500 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		1,000	1,000	500 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,476	362	1,000	1,000	500
TOTAL GENERAL REVENUES	* 1,476	362	1,000	1,000	500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,476	362	1,000	1,000	500 *
UNREIMBURSED COSTS	** 1,476-	362-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SURVEY MONUMENT PRESERVATION DEPT 0-128  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PUBLIC WAYS FUND 0128

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		1,620	1,620	2,100 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		1,620	1,620	2,100 *
USER PAY REVENUES					
42405 Monument Survey Fee	1,710	1,370	1,000	1,000	1,800
TOTAL USER PAY REVENUES	* 1,710	1,370	1,000	1,000	1,800 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	595	218	620	620	300
TOTAL GENERAL REVENUES	* 595	218	620	620	300 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,305	1,588	1,620	1,620	2,100 *
UNREIMBURSED COSTS	** 2,305-	1,588-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	20,896	5,022	38,974	38,974	10,023
TOTAL OTHER CHARGES	* 20,896	5,022	38,974	38,974	10,023 *
TOTAL GROSS BUDGET	** 20,896	5,022	38,974	38,974	10,023 *
TOTAL NET BUDGET	** 20,896	5,022	38,974	38,974	10,023 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		400	400	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 20,896	5,022	39,374	39,374	10,023 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45306 Fed Grant	17,433	47,211	38,974	38,974	10,023
TOTAL GOVERNMENTAL REVENUES	* 17,433	47,211	38,974	38,974	10,023 *
GENERAL REVENUES					
44100 Interest Apportioned	309	204	400	400	
TOTAL GENERAL REVENUES	* 309	204	400	400	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 17,742	47,415	39,374	39,374	10,023 *
UNREIMBURSED COSTS	** 3,154	42,393-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev		300,000		300,000	
TOTAL OTHER CHARGES	*	300,000		300,000	*
TOTAL GROSS BUDGET	**	300,000		300,000	*
TOTAL NET BUDGET	**	300,000		300,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		20,000	20,000	5,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	300,000	20,000	320,000	5,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	27,601	6,778	20,000	20,000	5,000
TOTAL GENERAL REVENUES	* 27,601	6,778	20,000	20,000	5,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			300,000	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 27,601	6,778	20,000	320,000	5,000 *
UNREIMBURSED COSTS	** 27,601-	293,222			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		220	220	120 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		220	220	120 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	195	68	220	220	120
TOTAL GENERAL REVENUES	* 195	68	220	220	120 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 195	68	220	220	120 *
UNREIMBURSED COSTS	** 195-	68-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				1,200 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**				1,200 *
USER PAY REVENUES					
46205 Law Enforcement Services	31,307	35,836			
TOTAL USER PAY REVENUES	* 31,307	35,836			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	165	368			1,200
TOTAL GENERAL REVENUES	* 165	368			1,200 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 31,472	36,204			1,200 *
UNREIMBURSED COSTS	** 31,472-	36,204-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53661 Interfund Tran-Out - Probation	47,119	62,055		188,850	
53662 Interfund Tran-Out - Sheriff	11,777				
53664 Interfund Tran-Out - D.A.	28,230				358
TOTAL OTHER CHARGES	* 87,126	62,055		188,850	358 *
TOTAL GROSS BUDGET	** 87,126	62,055		188,850	358 *
TOTAL NET BUDGET	** 87,126	62,055		188,850	358 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		189,425	575	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 87,126	62,055	189,425	189,425	358 *
USER PAY REVENUES					
46582 Interfund Misc. Transfer	3,383				
46598 Inter Tran-In COPS	40,291				
TOTAL USER PAY REVENUES	* 43,674				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	4,284	1,166			
TOTAL GENERAL REVENUES	* 4,284	1,166			*
TOTAL CANCELLATION OF OBLIGATED F/B	*		189,425	189,425	358 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 47,958	1,166	189,425	189,425	358 *
UNREIMBURSED COSTS	** 39,168	60,889			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev		2,490	14,350	14,350	3,000
TOTAL OTHER CHARGES	*	2,490	14,350	14,350	3,000 *
TOTAL GROSS BUDGET	**	2,490	14,350	14,350	3,000 *
TOTAL NET BUDGET	**	2,490	14,350	14,350	3,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				100 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	2,490	14,350	14,350	3,100 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	3,986	3,574	5,500	5,500	3,000
44100 Interest Apportioned	168	76	250	250	100
TOTAL GENERAL REVENUES	* 4,154	3,650	5,750	5,750	3,100 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		8,600	8,600	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 4,154	3,650	14,350	14,350	3,100 *
UNREIMBURSED COSTS	** 4,154-	1,160-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53661 Interfund Tran-Out - Probation	296,745	146,694	356,325	356,325	291,566
TOTAL OTHER CHARGES	* 296,745	146,694	356,325	356,325	291,566 *
TOTAL GROSS BUDGET	** 296,745	146,694	356,325	356,325	291,566 *
TOTAL NET BUDGET	** 296,745	146,694	356,325	356,325	291,566 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 296,745	146,694	356,325	356,325	291,566 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	255,398	219,773	278,763	278,763	291,566
46582 Interfund Misc. Transfer	1,200				
46619 IF In-Interest		147			
TOTAL USER PAY REVENUES	* 256,598	219,920	278,763	278,763	291,566 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	3,931	1,112	1,000	1,000	
TOTAL GENERAL REVENUES	* 3,931	1,112	1,000	1,000	*
TOTAL CANCELLATION OF OBLIGATED F/B	*		76,562	76,562	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 260,529	221,032	356,325	356,325	291,566 *
UNREIMBURSED COSTS	** 36,216	74,338-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer		2,800			92,912
53661 Interfund Tran-Out - Probation	526,865	436,715	695,608	695,608	727,174
TOTAL OTHER CHARGES	* 526,865	439,515	695,608	695,608	820,086 *
TOTAL GROSS BUDGET	** 526,865	439,515	695,608	695,608	820,086 *
TOTAL NET BUDGET	** 526,865	439,515	695,608	695,608	820,086 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		178,400	178,400	284,867 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 526,865	439,515	874,008	874,008	1,104,953 *
USER PAY REVENUES					
46582 Interfund Misc. Transfer	178				
46619 IF In-Interest		3			
TOTAL USER PAY REVENUES	* 178	3			*
GOVERNMENTAL REVENUES					
45299 St Community Corr Incentive Fn	870,568	654,006	872,008	872,008	1,096,953
TOTAL GOVERNMENTAL REVENUES	* 870,568	654,006	872,008	872,008	1,096,953 *
GENERAL REVENUES					
44100 Interest Apportioned	8,026	3,996	2,000	2,000	8,000
TOTAL GENERAL REVENUES	* 8,026	3,996	2,000	2,000	8,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 878,772	658,005	874,008	874,008	1,104,953 *
UNREIMBURSED COSTS	** 351,907-	218,490-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	1,425		1,425	1,425	
TOTAL OTHER CHARGES	* 1,425		1,425	1,425	*
TOTAL GROSS BUDGET	** 1,425		1,425	1,425	*
TOTAL NET BUDGET	** 1,425		1,425	1,425	*
TOTAL APPROPRIATION FOR CONTINGENCY					515 *
TOTAL INCREASES IN RESERVES					*
TOTAL BUDGET	** 1,425		1,425	1,425	515 *
TOTAL USER PAY REVENUES					*
TOTAL GOVERNMENTAL REVENUES					*
GENERAL REVENUES					
43210 Other Court Fines	185	355	1,027	1,027	500
44100 Interest Apportioned	30	3	40	40	15
TOTAL GENERAL REVENUES	* 215	358	1,067	1,067	515 *
TOTAL CANCELLATION OF OBLIGATED F/B			358	358	*
TOTAL GENERAL REVENUES					*
TOTAL AVAILABLE FUND BALANCE 7/1					*
TOTAL AVAILABLE FINANCING	** 215	358	1,425	1,425	515 *
UNREIMBURSED COSTS	** 1,210	358-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	131,450	131,450	131,450	131,450	16,000
TOTAL OTHER CHARGES	* 131,450	131,450	131,450	131,450	16,000 *
TOTAL GROSS BUDGET	** 131,450	131,450	131,450	131,450	16,000 *
TOTAL NET BUDGET	** 131,450	131,450	131,450	131,450	16,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 131,450	131,450	131,450	131,450	16,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	5,468	774			
TOTAL GENERAL REVENUES	* 5,468	774			*
TOTAL CANCELLATION OF OBLIGATED F/B	*		131,450	131,450	16,000 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 5,468	774	131,450	131,450	16,000 *
UNREIMBURSED COSTS	** 125,982	130,676			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		5,800	5,800	1,700 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		5,800	5,800	1,700 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	4,694	1,612	5,800	5,800	1,700
TOTAL GENERAL REVENUES	* 4,694	1,612	5,800	5,800	1,700 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 4,694	1,612	5,800	5,800	1,700 *
UNREIMBURSED COSTS	** 4,694-	1,612-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		6,500	6,500	2,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		6,500	6,500	2,000 *
USER PAY REVENUES					
42311 Development Impact Fees	625	2,125	500	500	
TOTAL USER PAY REVENUES	* 625	2,125	500	500	*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	6,707	1,652	6,000	6,000	2,000
TOTAL GENERAL REVENUES	* 6,707	1,652	6,000	6,000	2,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 7,332	3,777	6,500	6,500	2,000 *
UNREIMBURSED COSTS	** 7,332-	3,777-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	7,484		6,524	6,524	58,510
TOTAL OTHER CHARGES	* 7,484		6,524	6,524	58,510 *
TOTAL GROSS BUDGET	** 7,484		6,524	6,524	58,510 *
TOTAL NET BUDGET	** 7,484		6,524	6,524	58,510 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		34,576	34,576	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 7,484		41,100	41,100	58,510 *
USER PAY REVENUES					
46170 Civil Process Service	39,685	31,065	40,000	40,000	40,000
TOTAL USER PAY REVENUES	* 39,685	31,065	40,000	40,000	40,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,564	725	1,100	1,100	1,100
TOTAL GENERAL REVENUES	* 1,564	725	1,100	1,100	1,100 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				17,410 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 41,249	31,790	41,100	41,100	58,510 *
UNREIMBURSED COSTS	** 33,765-	31,790-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	17,181		10,000	10,000	20,000
TOTAL OTHER CHARGES	* 17,181		10,000	10,000	20,000 *
TOTAL GROSS BUDGET	** 17,181		10,000	10,000	20,000 *
TOTAL NET BUDGET	** 17,181		10,000	10,000	20,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 17,181		10,000	10,000	20,000 *
USER PAY REVENUES					
46127 Candidate Filing Fee	23,369	10,200	10,000	10,000	20,000
TOTAL USER PAY REVENUES	* 23,369	10,200	10,000	10,000	20,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 23,369	10,200	10,000	10,000	20,000 *
UNREIMBURSED COSTS	** 6,188-	10,200-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	70,942	52,161	60,000	60,000	19,450
TOTAL OTHER CHARGES	* 70,942	52,161	60,000	60,000	19,450 *
TOTAL GROSS BUDGET	** 70,942	52,161	60,000	60,000	19,450 *
TOTAL NET BUDGET	** 70,942	52,161	60,000	60,000	19,450 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 70,942	52,161	60,000	60,000	19,450 *
USER PAY REVENUES					
46189 Sheriff Assessment Fees	19,284	13,668	19,000	19,000	19,000
TOTAL USER PAY REVENUES	* 19,284	13,668	19,000	19,000	19,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,703	287	1,600	1,600	450
TOTAL GENERAL REVENUES	* 1,703	287	1,600	1,600	450 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		39,400	39,400	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 20,987	13,955	60,000	60,000	19,450 *
UNREIMBURSED COSTS	** 49,955	38,206			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	360,178	289,546	414,506	414,506	393,630
TOTAL OTHER CHARGES	* 360,178	289,546	414,506	414,506	393,630 *
TOTAL GROSS BUDGET	** 360,178	289,546	414,506	414,506	393,630 *
TOTAL NET BUDGET	** 360,178	289,546	414,506	414,506	393,630 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		10,707	10,707	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 360,178	289,546	425,213	425,213	393,630 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45208 St CMSP Welfare	472,585	482,275	425,213	425,213	393,630
TOTAL GOVERNMENTAL REVENUES	* 472,585	482,275	425,213	425,213	393,630 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 472,585	482,275	425,213	425,213	393,630 *
UNREIMBURSED COSTS	** 112,407-	192,729-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	11,473		40,000	40,000	57,000
TOTAL OTHER CHARGES	* 11,473		40,000	40,000	57,000 *
TOTAL GROSS BUDGET	** 11,473		40,000	40,000	57,000 *
TOTAL NET BUDGET	** 11,473		40,000	40,000	57,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		55,200	55,200	35,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 11,473		95,200	95,200	92,000 *
USER PAY REVENUES					
46209 County Recorder Upgrade System	119,568	61,832	92,000	92,000	92,000
TOTAL USER PAY REVENUES	* 119,568	61,832	92,000	92,000	92,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	4,516	1,379	3,200	3,200	
TOTAL GENERAL REVENUES	* 4,516	1,379	3,200	3,200	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 124,084	63,211	95,200	95,200	92,000 *
UNREIMBURSED COSTS	** 112,611-	63,211-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		15,000	15,000	15,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		15,000	15,000	15,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	20,982	10,959	15,000	15,000	15,000
TOTAL GENERAL REVENUES	* 20,982	10,959	15,000	15,000	15,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 20,982	10,959	15,000	15,000	15,000 *
UNREIMBURSED COSTS	** 20,982-	10,959-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52130 Maintenance Structure/Imprvmnt		66			
TOTAL SERVICES AND SUPPLIES	*	66			*
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	213		213	213	213
TOTAL OTHER CHARGES	* 213		213	213	213 *
TOTAL GROSS BUDGET	** 213	66	213	213	213 *
TOTAL NET BUDGET	** 213	66	213	213	213 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 213	66	213	213	213 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	61	21	40	40	20
TOTAL GENERAL REVENUES	* 61	21	40	40	20 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		173	173	193 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 61	21	213	213	213 *
UNREIMBURSED COSTS	** 152	45			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev			12,000	12,000	47,000
53601 Interfund Ins ISF Premium	5				
TOTAL OTHER CHARGES	*	5	12,000	12,000	47,000 *
TOTAL GROSS BUDGET	**	5	12,000	12,000	47,000 *
TOTAL NET BUDGET	**	5	12,000	12,000	47,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		7,350	7,350	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	5	19,350	19,350	47,000 *
USER PAY REVENUES					
46209 County Recorder Upgrade System	5				
46211 Recorder Micrographics	23,829	13,026	19,000	19,000	20,000
TOTAL USER PAY REVENUES	*	23,834	13,026	19,000	20,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	591	216	350	350	
TOTAL GENERAL REVENUES	*	591	216	350	*
TOTAL CANCELLATION OF OBLIGATED F/B	*				27,000 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	24,425	13,242	19,350	47,000 *
UNREIMBURSED COSTS	**	24,420-	13,242-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer	70,259	83,611	88,778	88,778	89,087
TOTAL OTHER CHARGES	* 70,259	83,611	88,778	88,778	89,087 *
TOTAL GROSS BUDGET	** 70,259	83,611	88,778	88,778	89,087 *
TOTAL NET BUDGET	** 70,259	83,611	88,778	88,778	89,087 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 70,259	83,611	88,778	88,778	89,087 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	182,321	120,119	88,670	88,670	89,087
46582 Interfund Misc. Transfer	841				
46619 IF In-Interest		1,143			
TOTAL USER PAY REVENUES	* 183,162	121,262	88,670	88,670	89,087 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,194	1,225	108	108	
TOTAL GENERAL REVENUES	* 1,194	1,225	108	108	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 184,356	122,487	88,778	88,778	89,087 *
UNREIMBURSED COSTS	** 114,097-	38,876-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer	62,238	61,702	116,000	116,000	63,807
TOTAL OTHER CHARGES	* 62,238	61,702	116,000	116,000	63,807 *
TOTAL GROSS BUDGET	** 62,238	61,702	116,000	116,000	63,807 *
TOTAL NET BUDGET	** 62,238	61,702	116,000	116,000	63,807 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				37,193 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 62,238	61,702	116,000	116,000	101,000 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	100,000	100,000	100,000	100,000	100,000
46582 Interfund Misc. Transfer	3,305				
46619 IF In-Interest		292			
TOTAL USER PAY REVENUES	* 103,305	100,292	100,000	100,000	100,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned		418			1,000
TOTAL GENERAL REVENUES	*	418			1,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		16,000	16,000	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 103,305	100,710	116,000	116,000	101,000 *
UNREIMBURSED COSTS	** 41,067-	39,008-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53213 Contribution to Others					16,000
53619 Interfund Misc. Transfer	1,803,359	1,770,271	2,782,318	2,952,062	2,959,160
TOTAL OTHER CHARGES	* 1,803,359	1,770,271	2,782,318	2,952,062	2,975,160 *
TOTAL GROSS BUDGET	** 1,803,359	1,770,271	2,782,318	2,952,062	2,975,160 *
TOTAL NET BUDGET	** 1,803,359	1,770,271	2,782,318	2,952,062	2,975,160 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		969,031	969,031	564 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,803,359	1,770,271	3,751,349	3,921,093	2,975,724 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	2,510,156	2,193,170	3,751,349	2,974,724	2,974,724
46582 Interfund Misc. Transfer	6,822				
46619 IF In-Interest		864			
TOTAL USER PAY REVENUES	* 2,516,978	2,194,034	3,751,349	2,974,724	2,974,724 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned		12,497			1,000
TOTAL GENERAL REVENUES	*	12,497			1,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			946,369	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,516,978	2,206,531	3,751,349	3,921,093	2,975,724 *
UNREIMBURSED COSTS	** 713,619-	436,260-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer			15,000	15,000	
TOTAL OTHER CHARGES	*		15,000	15,000	*
TOTAL GROSS BUDGET	**		15,000	15,000	*
TOTAL NET BUDGET	**		15,000	15,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				24,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		15,000	15,000	24,000 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	24,073	11,027	15,000	15,000	16,129
46619 IF In-Interest		6			
TOTAL USER PAY REVENUES	* 24,073	11,033	15,000	15,000	16,129 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	104	171			225
TOTAL GENERAL REVENUES	* 104	171			225 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				7,646 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 24,177	11,204	15,000	15,000	24,000 *
UNREIMBURSED COSTS	** 24,177-	11,204-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	38,588		51,000	51,000	52,500
TOTAL OTHER CHARGES	* 38,588		51,000	51,000	52,500 *
TOTAL GROSS BUDGET	** 38,588		51,000	51,000	52,500 *
TOTAL NET BUDGET	** 38,588		51,000	51,000	52,500 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 38,588		51,000	51,000	52,500 *
USER PAY REVENUES					
46206 ORC 10% Rebate Program	10,851	10,364	12,000	12,000	12,000
TOTAL USER PAY REVENUES	* 10,851	10,364	12,000	12,000	12,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL GENERAL REVENUES	*				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		39,000	39,000	40,500 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 10,851	10,364	51,000	51,000	52,500 *
UNREIMBURSED COSTS	** 27,737	10,364-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer	194,990	3,385,621	5,552,743	5,552,743	5,529,376
53637 Interfund Trans Out-Realigmnt	5,158,827				
TOTAL OTHER CHARGES	* 5,353,817	3,385,621	5,552,743	5,552,743	5,529,376 *
TOTAL GROSS BUDGET	** 5,353,817	3,385,621	5,552,743	5,552,743	5,529,376 *
TOTAL NET BUDGET	** 5,353,817	3,385,621	5,552,743	5,552,743	5,529,376 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 5,353,817	3,385,621	5,552,743	5,552,743	5,529,376 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	5,269,690	4,344,699	5,552,743	5,552,743	5,529,376
46582 Interfund Misc. Transfer	95,518				
46619 IF In-Interest		1,237			
TOTAL USER PAY REVENUES	* 5,365,208	4,345,936	5,552,743	5,552,743	5,529,376 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	13,588	9,663			
TOTAL GENERAL REVENUES	* 13,588	9,663			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 5,378,796	4,355,599	5,552,743	5,552,743	5,529,376 *
UNREIMBURSED COSTS	** 24,979-	969,978-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	172,798		150,000	150,000	150,000
TOTAL OTHER CHARGES	* 172,798		150,000	150,000	150,000 *
TOTAL GROSS BUDGET	** 172,798		150,000	150,000	150,000 *
TOTAL NET BUDGET	** 172,798		150,000	150,000	150,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				3,600 *
TOTAL INCREASE IN OBLIGATED F/B	*		3,600	3,600	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 172,798		153,600	153,600	153,600 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45221 St Tobacco Control	112,500	150,000	150,000	150,000	150,000
TOTAL GOVERNMENTAL REVENUES	* 112,500	150,000	150,000	150,000	150,000 *
GENERAL REVENUES					
44100 Interest Apportioned	3,342	1,007	3,600	3,600	3,600
TOTAL GENERAL REVENUES	* 3,342	1,007	3,600	3,600	3,600 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 115,842	151,007	153,600	153,600	153,600 *
UNREIMBURSED COSTS	** 56,956	151,007-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53649 Interfund MVIL Transfer	4,032,174	3,463,848	4,344,225	4,344,225	2,645,242
53680 Interfund Transfer Out	1,297,134	790,682	1,297,135	1,297,135	
TOTAL OTHER CHARGES	* 5,329,308	4,254,530	5,641,360	5,641,360	2,645,242 *
TOTAL GROSS BUDGET	** 5,329,308	4,254,530	5,641,360	5,641,360	2,645,242 *
TOTAL NET BUDGET	** 5,329,308	4,254,530	5,641,360	5,641,360	2,645,242 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 5,329,308	4,254,530	5,641,360	5,641,360	2,645,242 *
USER PAY REVENUES					
46539 Interfund MVIL Transfer Health	4,032,174	3,463,848	4,344,225	4,344,225	2,645,242
TOTAL USER PAY REVENUES	* 4,032,174	3,463,848	4,344,225	4,344,225	2,645,242 *
GOVERNMENTAL REVENUES					
45252 St Contrib Fr H/W Hlth Subfd	1,297,134	790,682	1,297,135	1,297,135	
TOTAL GOVERNMENTAL REVENUES	* 1,297,134	790,682	1,297,135	1,297,135	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 5,329,308	4,254,530	5,641,360	5,641,360	2,645,242 *
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53649 Interfund MVIL Transfer	163,969	522,764	176,659	176,659	2,916,570
53680 Interfund Transfer Out	3,557,726	1,717,059	4,082,187	4,082,187	2,533,346
TOTAL OTHER CHARGES	* 3,721,695	2,239,823	4,258,846	4,258,846	5,449,916 *
TOTAL GROSS BUDGET	** 3,721,695	2,239,823	4,258,846	4,258,846	5,449,916 *
TOTAL NET BUDGET	** 3,721,695	2,239,823	4,258,846	4,258,846	5,449,916 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 3,721,695	2,239,823	4,258,846	4,258,846	5,449,916 *
USER PAY REVENUES					
46548 Interfund MVIL Transfer Welfre	163,969	522,764	176,659	176,659	2,916,570
47325 St Contr H/W Wlfr Sbfd-Growth	868,588				
TOTAL USER PAY REVENUES	* 1,032,557	522,764	176,659	176,659	2,916,570 *
GOVERNMENTAL REVENUES					
45096 St Contr H/W Wlfr Sbfd-Stab	19,000	19,000			
45242 St Contrib Fr H/W Wlfr Sbfd	4,076,374	2,508,069	3,226,786	3,226,786	537,926
45243 St Contr H/W Wlfr Sbfd-Growth		179,816			
TOTAL GOVERNMENTAL REVENUES	* 4,095,374	2,706,885	3,226,786	3,226,786	537,926 *
GENERAL REVENUES					
44102 Interest	37,730	13,256			
TOTAL GENERAL REVENUES	* 37,730	13,256			*
TOTAL CANCELLATION OF OBLIGATED F/B	*		855,401	855,401	1,995,420 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 5,165,661	3,242,905	4,258,846	4,258,846	5,449,916 *
UNREIMBURSED COSTS	** 1,443,966-	1,003,082-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*		1,000	1,000	*
TOTAL INCREASE IN OBLIGATED F/B	*				1,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		1,000	1,000	1,000 *
USER PAY REVENUES					
46524 Interfund Transfer In - EDBG		258			
TOTAL USER PAY REVENUES	*	258			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned		2,357	1,331	1,000	1,000
44110 Program Income-Interest		5,692	1,083		
TOTAL GENERAL REVENUES	*	8,049	2,414	1,000	1,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	8,307	2,414	1,000	1,000 *
UNREIMBURSED COSTS	**	8,307-	2,414-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		5,640	5,640	2,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		5,640	5,640	2,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	4,708	1,654	5,640	5,640	2,000
TOTAL GENERAL REVENUES	* 4,708	1,654	5,640	5,640	2,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 4,708	1,654	5,640	5,640	2,000 *
UNREIMBURSED COSTS	** 4,708-	1,654-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev		9,804	17,788	17,788	12,000
TOTAL OTHER CHARGES	*	9,804	17,788	17,788	12,000 *
TOTAL GROSS BUDGET	**	9,804	17,788	17,788	12,000 *
TOTAL NET BUDGET	**	9,804	17,788	17,788	12,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				5,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	9,804	17,788	17,788	17,000 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	380,585	870,770			
TOTAL USER PAY REVENUES	* 380,585	870,770			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	8,313	10,836	12,000	12,000	12,000
44100 Interest Apportioned	3,123	4,973	3,000	3,000	5,000
TOTAL GENERAL REVENUES	* 11,436	15,809	15,000	15,000	17,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		2,788	2,788	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 392,021	886,579	17,788	17,788	17,000 *
UNREIMBURSED COSTS	** 392,021-	876,775-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	165,145		19,000	245,672	176,000
53654 Interfund Plant Acquisition	88,024				
TOTAL OTHER CHARGES	* 253,169		19,000	245,672	176,000 *
TOTAL GROSS BUDGET	** 253,169		19,000	245,672	176,000 *
TOTAL NET BUDGET	** 253,169		19,000	245,672	176,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		172,000	172,000	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 253,169		191,000	417,672	176,000 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
43216 Co Parking Fund/GC 76000(C)		70			
TOTAL GOVERNMENTAL REVENUES	*	70			*
GENERAL REVENUES					
43210 Other Court Fines	179,174	107,324	175,000	175,000	170,000
44100 Interest Apportioned	17,372	3,642	16,000	16,000	6,000
TOTAL GENERAL REVENUES	* 196,546	110,966	191,000	191,000	176,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			226,672	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 196,546	111,036	191,000	417,672	176,000 *
UNREIMBURSED COSTS	** 56,623	111,036-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	34,000	16,000	16,000	16,000	
TOTAL OTHER CHARGES	* 34,000	16,000	16,000	16,000	*
TOTAL GROSS BUDGET	** 34,000	16,000	16,000	16,000	*
TOTAL NET BUDGET	** 34,000	16,000	16,000	16,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				7,600 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 34,000	16,000	16,000	16,000	7,600 *
USER PAY REVENUES					
47522 DA Asset Forfeiture	15,258	13,703	1,000	1,000	7,500
TOTAL USER PAY REVENUES	* 15,258	13,703	1,000	1,000	7,500 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	883	106	400	400	100
TOTAL GENERAL REVENUES	* 883	106	400	400	100 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		14,600	14,600	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 16,141	13,809	16,000	16,000	7,600 *
UNREIMBURSED COSTS	** 17,859	2,191			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		100	100	100 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		100	100	100 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	149	52	100	100	100
TOTAL GENERAL REVENUES	* 149	52	100	100	100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 149	52	100	100	100 *
UNREIMBURSED COSTS	** 149-	52-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COMM SVC-SMIP DEPT 0-266  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER PROTECTION FUND 0266

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		230	230	200 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		230	230	200 *
USER PAY REVENUES					
42700 Admin Fees-from other Agencies	209	96	80	80	100
TOTAL USER PAY REVENUES	* 209	96	80	80	100 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	152	55	150	150	100
TOTAL GENERAL REVENUES	* 152	55	150	150	100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 361	151	230	230	200 *
UNREIMBURSED COSTS	** 361-	151-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	99,954		101,835	101,835	101,835
TOTAL OTHER CHARGES	* 99,954		101,835	101,835	101,835 *
TOTAL GROSS BUDGET	** 99,954		101,835	101,835	101,835 *
TOTAL NET BUDGET	** 99,954		101,835	101,835	101,835 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		28,048	28,048	25,487 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 99,954		129,883	129,883	127,322 *
USER PAY REVENUES					
46210 Recording Fees Recorder	19,008	16,060	20,000	20,000	19,000
46537 Interfund Trans In-Realignment	75,755	55,042	89,922	89,922	89,922
46582 Interfund Misc. Transfer	397				
46619 IF In-Interest		41			
TOTAL USER PAY REVENUES	* 95,160	71,143	109,922	109,922	108,922 *
GOVERNMENTAL REVENUES					
45104 St Child Abuse Trust	16,200	16,197	16,461	16,461	16,200
TOTAL GOVERNMENTAL REVENUES	* 16,200	16,197	16,461	16,461	16,200 *
GENERAL REVENUES					
44100 Interest Apportioned	4,752	1,595	3,500	3,500	2,200
TOTAL GENERAL REVENUES	* 4,752	1,595	3,500	3,500	2,200 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 116,112	88,935	129,883	129,883	127,322 *
UNREIMBURSED COSTS	** 16,158-	88,935-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53617 Interfund Trans Out-Pymt MH	161,893	123,591	292,320	292,320	292,320
TOTAL OTHER CHARGES	* 161,893	123,591	292,320	292,320	292,320 *
TOTAL GROSS BUDGET	** 161,893	123,591	292,320	292,320	292,320 *
TOTAL NET BUDGET	** 161,893	123,591	292,320	292,320	292,320 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				171,176 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 161,893	123,591	292,320	292,320	463,496 *
USER PAY REVENUES					
46507 Interfund Trans In-Foster Care	276,517	321,417	279,864	279,864	458,496
TOTAL USER PAY REVENUES	* 276,517	321,417	279,864	279,864	458,496 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	6,272	2,937	5,000	5,000	5,000
TOTAL GENERAL REVENUES	* 6,272	2,937	5,000	5,000	5,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		7,456	7,456	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 282,789	324,354	292,320	292,320	463,496 *
UNREIMBURSED COSTS	** 120,896-	200,763-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53200 Contribution to Other Agencies	38,502		20,000	20,000	3,400
TOTAL OTHER CHARGES	* 38,502		20,000	20,000	3,400 *
TOTAL GROSS BUDGET	** 38,502		20,000	20,000	3,400 *
TOTAL NET BUDGET	** 38,502		20,000	20,000	3,400 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 38,502		20,000	20,000	3,400 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines			20,000	20,000	
44100 Interest Apportioned	1,537	55			100
TOTAL GENERAL REVENUES	* 1,537	55	20,000	20,000	100 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				3,300 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,537	55	20,000	20,000	3,400 *
UNREIMBURSED COSTS	** 36,965	55-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53201 Contribution to Other-State	1,972	2,136	4,000	4,000	4,000
TOTAL OTHER CHARGES	* 1,972	2,136	4,000	4,000	4,000 *
TOTAL GROSS BUDGET	** 1,972	2,136	4,000	4,000	4,000 *
TOTAL NET BUDGET	** 1,972	2,136	4,000	4,000	4,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,972	2,136	4,000	4,000	4,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	2,076	2,249	4,000	4,000	4,000
TOTAL GENERAL REVENUES	* 2,076	2,249	4,000	4,000	4,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,076	2,249	4,000	4,000	4,000 *
UNREIMBURSED COSTS	** 104-	113-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	414		9,000	9,000	15,000
TOTAL OTHER CHARGES	* 414		9,000	9,000	15,000 *
TOTAL GROSS BUDGET	** 414		9,000	9,000	15,000 *
TOTAL NET BUDGET	** 414		9,000	9,000	15,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		8,500	8,500	2,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 414		17,500	17,500	17,000 *
USER PAY REVENUES					
46201 Truncation Project Fees	23,834	13,026	17,000	17,000	17,000
TOTAL USER PAY REVENUES	* 23,834	13,026	17,000	17,000	17,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	828	270	500	500	
TOTAL GENERAL REVENUES	* 828	270	500	500	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 24,662	13,296	17,500	17,500	17,000 *
UNREIMBURSED COSTS	** 24,248-	13,296-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53200 Contribution to Other Agencies	35	1			
53217 Contrib Oth Agency Yuba City	64	12			
53569 Interfund Trans Out-Spec Rev	7,530,082	4,094,142	6,620,000	6,620,000	6,900,000
TOTAL OTHER CHARGES	* 7,530,181	4,094,155	6,620,000	6,620,000	6,900,000 *
TOTAL GROSS BUDGET	** 7,530,181	4,094,155	6,620,000	6,620,000	6,900,000 *
TOTAL NET BUDGET	** 7,530,181	4,094,155	6,620,000	6,620,000	6,900,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		31	31	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 7,530,181	4,094,155	6,620,031	6,620,031	6,900,000 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45155 St Contribution PSAF, Prop 172	6,974,362	4,585,904	6,620,000	6,620,000	6,900,000
TOTAL GOVERNMENTAL REVENUES	* 6,974,362	4,585,904	6,620,000	6,620,000	6,900,000 *
GENERAL REVENUES					
44100 Interest Apportioned	1,348	1,113	31	31	
TOTAL GENERAL REVENUES	* 1,348	1,113	31	31	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 6,975,710	4,587,017	6,620,031	6,620,031	6,900,000 *
UNREIMBURSED COSTS	** 554,471	492,862-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
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	1,299	480	1,000	1,000	1,000
TOTAL GENERAL REVENUES	* 1,299	480	1,000	1,000	1,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,299	480	1,000	1,000	1,000 *
UNREIMBURSED COSTS	** 1,299-	480-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	41,000				
TOTAL OTHER CHARGES	* 41,000				*
TOTAL GROSS BUDGET	** 41,000				*
TOTAL NET BUDGET	** 41,000				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		30	30	100 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 41,000		30	30	100 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	754	9	30	30	100
TOTAL GENERAL REVENUES	* 754	9	30	30	100 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 754	9	30	30	100 *
UNREIMBURSED COSTS	** 40,246	9-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	4,771		5,250	5,250	5,250
TOTAL OTHER CHARGES	* 4,771		5,250	5,250	5,250 *
TOTAL GROSS BUDGET	** 4,771		5,250	5,250	5,250 *
TOTAL NET BUDGET	** 4,771		5,250	5,250	5,250 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		2,700	2,700	2,700 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 4,771		7,950	7,950	7,950 *
USER PAY REVENUES					
46210 Recording Fees Recorder	6,452	5,414	7,000	7,000	7,000
TOTAL USER PAY REVENUES	* 6,452	5,414	7,000	7,000	7,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	940	336	950	950	950
TOTAL GENERAL REVENUES	* 940	336	950	950	950 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 7,392	5,750	7,950	7,950	7,950 *
UNREIMBURSED COSTS	** 2,621-	5,750-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	93		16,000	16,000	52,000
TOTAL OTHER CHARGES	*	93	16,000	16,000	52,000 *
TOTAL GROSS BUDGET	**	93	16,000	16,000	52,000 *
TOTAL NET BUDGET	**	93	16,000	16,000	52,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	93	16,000	16,000	52,000 *
USER PAY REVENUES					
46208 Vital Records Improve Project	10,504	8,601	9,500	9,500	11,000
TOTAL USER PAY REVENUES	*	10,504	9,500	9,500	11,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,826	471	1,000	1,000	
TOTAL GENERAL REVENUES	*	1,826	1,000	1,000	*
TOTAL CANCELLATION OF OBLIGATED F/B	*		5,500	5,500	41,000 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	12,330	9,072	16,000	52,000 *
UNREIMBURSED COSTS	**	12,237-	9,072-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52113 Gen Admin-Maint, Repair, Supp	3,352	1,956	10,000	10,000	10,000
52114 Act Del-Maint, Repair, Supp			10,000	10,000	10,000
52257 General Administration	35,591	10,778	80,000	80,000	65,000
52258 Activity Delivery			25,000	25,000	20,000
TOTAL SERVICES AND SUPPLIES	* 38,943	12,734	125,000	125,000	105,000 *
OTHER CHARGES					
53200 Contribution to Other Agencies	500,000				
TOTAL OTHER CHARGES	* 500,000				*
TOTAL GROSS BUDGET	** 538,943	12,734	125,000	125,000	105,000 *
TOTAL NET BUDGET	** 538,943	12,734	125,000	125,000	105,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 538,943	12,734	125,000	125,000	105,000 *
USER PAY REVENUES					
46524 Interfund Transfer In - EDBG	63,841	39,643	80,000	80,000	75,000
TOTAL USER PAY REVENUES	* 63,841	39,643	80,000	80,000	75,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	24,223	4,446	20,000	20,000	10,000
44110 Program Income-Interest	22,239	13,625	25,000	25,000	20,000
44111 Program Income	45,750				
TOTAL GENERAL REVENUES	* 92,212	18,071	45,000	45,000	30,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 156,053	57,714	125,000	125,000	105,000 *
UNREIMBURSED COSTS	** 382,890	44,980-			*

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev		80,000	25,000	25,000	25,000	
TOTAL OTHER CHARGES	*	80,000	25,000	25,000	25,000	*
TOTAL GROSS BUDGET	**	80,000	25,000	25,000	25,000	*
TOTAL NET BUDGET	**	80,000	25,000	25,000	25,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASE IN OBLIGATED F/B	*					8,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	80,000	25,000	25,000	25,000	8,000 *
USER PAY REVENUES						
47522 DA Asset Forfeiture		45,275	14,054	1,000	1,000	7,500
TOTAL USER PAY REVENUES	*	45,275	14,054	1,000	1,000	7,500 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		1,957	328	600	600	500
TOTAL GENERAL REVENUES	*	1,957	328	600	600	500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*			23,400	23,400	*
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	47,232	14,382	25,000	25,000	8,000 *
UNREIMBURSED COSTS	**	32,768	10,618			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	1,213	816	1,344	1,344	1,344
TOTAL OTHER CHARGES	* 1,213	816	1,344	1,344	1,344 *
TOTAL GROSS BUDGET	** 1,213	816	1,344	1,344	1,344 *
TOTAL NET BUDGET	** 1,213	816	1,344	1,344	1,344 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,213	816	1,344	1,344	1,344 *
USER PAY REVENUES					
42400 Burial Permit Fees	1,214	920	1,336	1,336	1,336
TOTAL USER PAY REVENUES	* 1,214	920	1,336	1,336	1,336 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	7	2	8	8	8
TOTAL GENERAL REVENUES	* 7	2	8	8	8 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,221	922	1,344	1,344	1,344 *
UNREIMBURSED COSTS	** 8-	106-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	6,778		13,450	13,450	13,450
TOTAL OTHER CHARGES	* 6,778		13,450	13,450	13,450 *
TOTAL GROSS BUDGET	** 6,778		13,450	13,450	13,450 *
TOTAL NET BUDGET	** 6,778		13,450	13,450	13,450 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 6,778		13,450	13,450	13,450 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	317	178	250	250	250
44100 Interest Apportioned	1,011	310	900	900	900
TOTAL GENERAL REVENUES	* 1,328	488	1,150	1,150	1,150 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		12,300	12,300	12,300 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,328	488	13,450	13,450	13,450 *
UNREIMBURSED COSTS	** 5,450	488-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	15,488		9,350	9,350	50,350
TOTAL OTHER CHARGES	* 15,488		9,350	9,350	50,350 *
TOTAL GROSS BUDGET	** 15,488		9,350	9,350	50,350 *
TOTAL NET BUDGET	** 15,488		9,350	9,350	50,350 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		12,013	12,013	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 15,488		21,363	21,363	50,350 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	32,458	21,763	18,630	18,630	11,860
44100 Interest Apportioned	4,925	1,866	2,733	2,733	512
TOTAL GENERAL REVENUES	* 37,383	23,629	21,363	21,363	12,372 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				37,978 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 37,383	23,629	21,363	21,363	50,350 *
UNREIMBURSED COSTS	** 21,895-	23,629-			*

## 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.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE INCENTIVE FUND DEPT 0-131  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: AID PROGRAMS FUND 0131

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev		40			
TOTAL OTHER CHARGES	*	40			*
TOTAL GROSS BUDGET	**	40			*
TOTAL NET BUDGET	**	40			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	40			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**				*
UNREIMBURSED COSTS	**	40			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53664 Interfund Tran-Out - D.A.		85-			
TOTAL OTHER CHARGES	*	85-			*
TOTAL GROSS BUDGET	**	85-			*
TOTAL NET BUDGET	**	85-			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	85-			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned		85-			
TOTAL GENERAL REVENUES	*	85-			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	85-			*
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53626 Interfund Transfer Out - EDBG	4,329		5,000	5,000	
TOTAL OTHER CHARGES	* 4,329		5,000	5,000	*
TOTAL GROSS BUDGET	** 4,329		5,000	5,000	*
TOTAL NET BUDGET	** 4,329		5,000	5,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 4,329		5,000	5,000	*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	2				
44109 Program Income-Principal			4,000	4,000	
44110 Program Income-Interest	311		1,000	1,000	
TOTAL GENERAL REVENUES	* 313		5,000	5,000	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 313		5,000	5,000	*
UNREIMBURSED COSTS	** 4,016				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer	49,485				
TOTAL OTHER CHARGES	*	49,485			*
TOTAL GROSS BUDGET	**	49,485			*
TOTAL NET BUDGET	**	49,485			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	49,485			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	563	4			
TOTAL GENERAL REVENUES	*	563	4		*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	563	4		*
UNREIMBURSED COSTS	**	48,922	4-		*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 3-31-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 3-31-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53626 Interfund Transfer Out - EDBG	4,243		10,000	10,000	
TOTAL OTHER CHARGES	* 4,243		10,000	10,000	*
TOTAL GROSS BUDGET	** 4,243		10,000	10,000	*
TOTAL NET BUDGET	** 4,243		10,000	10,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 4,243		10,000	10,000	*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	2				
44109 Program Income-Principal			9,000	9,000	
44110 Program Income-Interest	305		1,000	1,000	
TOTAL GENERAL REVENUES	* 307		10,000	10,000	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 307		10,000	10,000	*
UNREIMBURSED COSTS	** 3,936				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: VISION RUN OUT DEPT 0-185  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PERSONNEL FUND 0185

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev	49,879				
TOTAL OTHER CHARGES	*	49,879			*
TOTAL GROSS BUDGET	**	49,879			*
TOTAL NET BUDGET	**	49,879			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	49,879			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	568	4			
TOTAL GENERAL REVENUES	*	568	4		*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	568	4		*
UNREIMBURSED COSTS	**	49,311	4-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53680 Interfund Transfer Out			5,412,000	5,412,000	
TOTAL OTHER CHARGES	*		5,412,000	5,412,000	*
TOTAL GROSS BUDGET	**		5,412,000	5,412,000	*
TOTAL NET BUDGET	**		5,412,000	5,412,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		5,412,000	5,412,000	*
USER PAY REVENUES					
46537 Interfund Trans In-Realignment			5,412,000	5,412,000	
TOTAL USER PAY REVENUES	*		5,412,000	5,412,000	*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**		5,412,000	5,412,000	*
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52193 Prof & Spec Services Admin		1,167			
52257 General Administration	20,000				
52258 Activity Delivery	23,237				
TOTAL SERVICES AND SUPPLIES	* 43,237	1,167			*
TOTAL GROSS BUDGET	** 43,237	1,167			*
TOTAL NET BUDGET	** 43,237	1,167			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 43,237	1,167			*
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45111 St Grant	139,061	6,031			
TOTAL GOVERNMENTAL REVENUES	* 139,061	6,031			*
GENERAL REVENUES					
44100 Interest Apportioned	224-	60-			
TOTAL GENERAL REVENUES	* 224-	60-			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 138,837	5,971			*
UNREIMBURSED COSTS	** 95,600-	4,804-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53217 Contrib Oth Agency Yuba City	203,543				
53569 Interfund Trans Out-Spec Rev	12,140				
TOTAL OTHER CHARGES	* 215,683				*
TOTAL GROSS BUDGET	** 215,683				*
TOTAL NET BUDGET	** 215,683				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 215,683				*
USER PAY REVENUES					
46148 Spay/Neuter Fines	4,546				
46196 SND Deposit Forfeitures	14,960				
TOTAL USER PAY REVENUES	* 19,506				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	70				
44100 Interest Apportioned	3,679	7			
TOTAL GENERAL REVENUES	* 3,749	7			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 23,255	7			*
UNREIMBURSED COSTS	** 192,428	7-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53569 Interfund Trans Out-Spec Rev			2,200	2,200	
TOTAL OTHER CHARGES	*		2,200	2,200	*
TOTAL GROSS BUDGET	**		2,200	2,200	*
TOTAL NET BUDGET	**		2,200	2,200	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		2,200	2,200	*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned			72	72	
TOTAL GENERAL REVENUES	*		72	72	*
TOTAL CANCELLATION OF OBLIGATED F/B	*		2,128	2,128	*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**		2,200	2,200	*
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53601 Interfund Ins ISF Premium		1			
53653 Interfund Water Agency		702			
TOTAL OTHER CHARGES	*	703			*
TOTAL GROSS BUDGET	**	703			*
TOTAL NET BUDGET	**	703			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	703			*
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45270 St Homeowners Property Tax		10			
TOTAL GOVERNMENTAL REVENUES	*	10			*
GENERAL REVENUES					
41110 Property Tax Current Secured		617			
41111 Property Tax Curnt Supplementl		3			
41120 Property Tax Current Unsecured		50			
41220 Property Tax Prior Unsecured		7			
44100 Interest Apportioned		15			
TOTAL GENERAL REVENUES	*	692			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	702			*
UNREIMBURSED COSTS	**	1			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53213 Contribution to Others	41,281				
TOTAL OTHER CHARGES	*	41,281			*
TOTAL GROSS BUDGET	**	41,281			*
TOTAL NET BUDGET	**	41,281			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	41,281			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	359				
TOTAL GENERAL REVENUES	*	359			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	359			*
UNREIMBURSED COSTS	**	40,922			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53217 Contrib Oth Agency Yuba City	25,449				
TOTAL OTHER CHARGES	*	25,449			*
TOTAL GROSS BUDGET	**	25,449			*
TOTAL NET BUDGET	**	25,449			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	25,449			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	225				
TOTAL GENERAL REVENUES	*	225			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	225			*
UNREIMBURSED COSTS	**	25,224			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	226,062				
51030 Overtime	11,348				
51100 Co Contribution FICA	17,402				
51110 Co Contribution Retirement	52,406				
51111 Retirement Allowance	1,882				
51120 Co Contribution-Group Insuranc	33,541				
51150 Interfund Workers Compensation	1,098				
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 343,739				*
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	1,000				
TOTAL SERVICES AND SUPPLIES	* 1,000				*
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	101				
53602 Interfund Gen Insurance & Bond	29	32			
53620 Interfd Information Technology	2,125	1,101			
53636 Interfund IT Equipment Replmnt	184	102			
TOTAL OTHER CHARGES	* 2,439	1,235			*
TOTAL GROSS BUDGET	** 347,178	1,235			*
TOTAL NET BUDGET	** 347,178	1,235			*
TOTAL USER PAY REVENUES	*				*
<b>GOVERNMENTAL REVENUES</b>					
45244 CA EMERGENCY MANAGEMENT AGENCY	100,142				
45306 Fed Grant	197				
TOTAL GOVERNMENTAL REVENUES	* 100,339				*
TOTAL REVENUES	** 100,339				*
UNREIMBURSED COSTS	** 246,839	1,235			*
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>					
DED3 Deputy D A III	7348- 8963	1.00			
OR					
DED2 Deputy D A II	6624- 8112				
DESH Deputy Sheriff	3953- 4883	1.00			
(LIMITED TERM)					
DEP3 Deputy Probation Officer III	4615- 5683	1.00			
TOTAL BUDGET UNIT POSITIONS	** 3.00				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52180 Professional/Specialized Srvs	2,470	1,710	3,200	3,200	
TOTAL SERVICES AND SUPPLIES	* 2,470	1,710	3,200	3,200	*
TOTAL GROSS BUDGET	** 2,470	1,710	3,200	3,200	*
TOTAL NET BUDGET	** 2,470	1,710	3,200	3,200	*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		532	532	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 2,470	1,710	3,732	3,732	*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assments Curnt	2,943	1,938	3,662	3,662	
44100 Interest Apportioned	128	47	70	70	
TOTAL GENERAL REVENUES	* 3,071	1,985	3,732	3,732	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 3,071	1,985	3,732	3,732	*
UNREIMBURSED COSTS	** 601-	275-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer	182,182	2,195			
TOTAL OTHER CHARGES	* 182,182	2,195			*
TOTAL GROSS BUDGET	** 182,182	2,195			*
TOTAL NET BUDGET	** 182,182	2,195			*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 182,182	2,195			*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	2,216	10			
TOTAL GENERAL REVENUES	* 2,216	10			*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,216	10			*
UNREIMBURSED COSTS	** 179,966	2,185			*

Section I

Index



# Sutter County Budget Units

## *Alphabetical Order*

2-601	Agricultural Commissioner .....	A-1	0-252	Emergency Medical Services Fund .....	E-24
	Agricultural Commissioner Org Chart ..	A-5	1-920	Engineering Services .....	B-9
5-209	Aid for Adoption .....	E-57	2-725	Environmental Health .....	B-12
2-726	Animal Control .....	C-61	7-204	Ettl Hall .....	D-29
1-203	Assessor .....	C-1			
	Assessor Org Chart .....	C-5	2-402	Fire Services Administration .....	B-16
1-201	Auditor-Controller .....	C-6	2-703	Fish & Game Propagation .....	D-13
	Auditor-Controller Org Chart .....	C-11	4-580	Fleet Management ISF.....	D-15
			1-923	Flood Control .....	B-52
6-301	Bi-County Farm Advisor .....	A-8	5-206	Foster Care .....	E-54
	Bi-County Farm Advisor Org Chart .....	A-13			
1-101	Board of Supervisors .....	C-12	1-911	General Insurance & Bonds .....	C-59
2-205	Boat Patrol .....	F-53	5-302	General Relief .....	E-59
1-700	Building Maintenance .....	D-8	1-209	General Revenues .....	C-34
			1-205	General Services Administration .....	D-1
4-301	California Children’s Services .....	E-20		General Services Org Chart .....	D-5
0-112	Child Support Services .....	F-1	2-104	Grand Jury .....	F-12
	Child Support Services Org Chart .....	F-5			
1-105	Clerk of the Board .....	C-15	4-103	Health .....	E-4
	Clerk Recorder Org Chart .....	C-17		Health Org Chart .....	E-11
7-201	Community Memorial Museum .....	A-18	4-120	Health and Human Services Admin .....	E-1
	Community Mem Museum Org Chart ...	A-21		Health & Hum Serv Admin Org Chart ....	E-3
9-900	Contingency .....	C-55	1-401	Human Resources .....	C-57
2-201	Coroner .....	F-48			
1-102	County Administrator .....	C-24	5-201	IHSS .....	E-50
	County Administrator Org Chart .....	C-29	8-145	Information Technology ISF .....	D-18
3-200	County Airport .....	B-6			
2-710	County Clerk .....	C-22	2-301	Jail .....	F-57
0-340	County Cons Strt Lighting Dist .....	B-43	4-134	Jail Medical .....	E-12
1-301	County Counsel .....	C-69	2-309	Juvenile Hall Unit .....	F-23
	County Counsel Org Chart .....	C-73			
1-502	County Elections .....	C-18	4-590	Liability Insurance .....	C-64
6-201	County Library .....	A-14	0-321	Live Oak Canal Operations .....	B-56
	County Library Org Chart .....	A-17	2-208	Live Oak Contract .....	F-55
0-140	County Local Revenue Fund .....	F-32			
2-706	County Recorder .....	C-20	1-701	Main Jail Expansion .....	B-30
4-110	County Share - Health Care – Gen .....	C-47	4-102	Mental Health .....	E-26
4-112	County Share - Health Fund .....	C-49		Mental Health Org Chart .....	E-35
2-210	County Share - Pub Safety – Gen .....	C-41	4-104	Mental Health Services Act .....	E-36
2-215	County Share - Pub Safety Funding .....	C-43			
2-110	County Share - Trial Courts – Gen .....	C-39	2-202	NET 5 .....	F-51
2-114	County Share - Trial Courts Funding .....	C-40	4-201	Non County Providers .....	E-16
5-110	County Share - Welf/Soc Serv – Gen ....	C-51		Non-Appropriation Budgets .....	Sec H
5-113	County Share - Welf/Soc Servs Fund ....	C-53	1-103	Non-Departmental Expenses .....	C-30
2-103	Court Bailiffs .....	F-46			
0-309	CSA-C .....	B-24	1-204	Office of Revenue Collections .....	C-77
0-311	CSA-D .....	B-27			
0-305	CSA-F .....	B-20	7-101	Parks and Recreation .....	D-6
0-301	CSA-G .....	B-18	1-104	Personnel Transition Costs .....	C-33
2-727	CUPA .....	B-14	2-724	Planning and Building .....	B-32
			1-801	Plant Acquisition .....	D-21
2-303	Delinquency Prevention Comm .....	F-22	2-304	Probation Department .....	F-14
2-721	Development Services Admin .....	B-1		Probation Org Chart .....	F-21
	Devel Services Admin Org Chart .....	B-5	2-106	Public Defender .....	F-26
2-125	District Attorney .....	F-6		Public Defender Org Chart .....	F-29
	District Attorney Org Chart .....	F-11	2-709	Public Guardian .....	E-48
2-711	Domestic Violence .....	C-23	5-207	Refugee Cash Assistance .....	E-56
2-401	Emergency Management .....	C-44	0-395	Rio Ramaza Wastewater Fund .....	D-25

## Sutter County Budget Units

### *Alphabetical Order*

3-100	Road Fund .....	B-36
0-397	Royo Ranchero Construction .....	B-46
0-389	Royo Ran Cons - Live Oak Canal .....	B-45
1-600	Sheriff – Communications .....	F-42
	Sheriff Org Chart .....	F-45
0-184	Sheriff - Inmate Welfare .....	F-61
	Special Revenue Funds .....	Sec G
7-202	Subsidy Requests .....	A-22
2-112	Superior Court .....	F-67
0-155	Supp Law Enforcement Serv Fund .....	F-63
0-320	Sutter County Water Agency .....	B-54
5-204	Temporary Aid for Needy Families .....	E-52
3-300	Transportation Development .....	B-42
1-202	Treasurer-Tax Collector .....	C-74
	Treasurer Tax Collector Org Chart .....	C-77
2-109	Trial Court Funding .....	F-65
3-000	Urban Area Res Strt Lighting Dist .....	B-47
7-203	Veterans' Mem Comm Building .....	D-27
5-601	Veterans' Service Officer .....	A-23
1-922	Water Resources .....	B-49
1-702	Water/Wastewater Facilities.....	D-11
4-400	Water Works District #1 .....	B-75
0-324	Water Zone 2 .....	B-60
0-326	Water Zone 4.....	B-67
0-327	Water Zone 5 .....	B-68
0-328	Water Zone 6 .....	B-69
0-329	Water Zone 7 .....	B-70
0-330	Water Zone 8 .....	B-71
0-331	Water Zone 9 .....	B-72
0-332	Water Zone 11 .....	B-61
0-333	Water Zone 12 .....	B-62
0-334	Water Zone 13 .....	B-63
5-101	Welfare Administration ISF.....	E-43
	Welfare Org Chart .....	E-47
4-591	Workers' Compensation .....	C-66
0-290	Wt Truck Replacement/Maint .....	A-6



## Sutter County Budget Units

### Alphabetical Order

0-112	Child Support Services .....	F-1	1-922	Water Resources .....	B-49
	Child Support Services Org Chart .....	F-5	1-923	Flood Control .....	B-52
0-140	County Local Revenue Fund .....	F-32	2-103	Court Bailiffs .....	F-46
0-155	Supp Law Enforcement Serv Fund .....	F-63	2-104	Grand Jury .....	F-12
0-184	Sheriff - Inmate Welfare .....	F-61	2-106	Public Defender .....	F-26
0-252	Emergency Medical Services Fund .....	E-24		Public Defender Org Chart .....	F-29
0-290	Wt Truck Replacement/Maint .....	A-6	2-109	Trial Court Funding .....	F-65
0-301	CSA-G .....	B-18	2-110	County Share - Trial Courts – Gen .....	C-39
0-305	CSA-F .....	B-20	2-112	Superior Court .....	F-67
0-309	CSA-C .....	B-24	2-114	County Share - Trial Courts Funding .....	C-40
0-311	CSA-D .....	B-27	2-125	District Attorney .....	F-6
0-320	Sutter County Water Agency .....	B-54		District Attorney Org Chart .....	F-11
0-321	Live Oak Canal Operations .....	B-56	2-201	Coroner .....	F-48
0-324	Water Zone 2 .....	B-60	2-202	NET 5 .....	F-51
0-326	Water Zone 4 .....	B-67	2-205	Boat Patrol .....	F-53
0-327	Water Zone 5 .....	B-68	2-208	Live Oak Contract .....	F-55
0-328	Water Zone 6 .....	B-69	2-210	County Share - Pub Safety – Gen .....	C-41
0-329	Water Zone 7 .....	B-70	2-215	County Share - Pub Safety Funding .....	C-43
0-330	Water Zone 8 .....	B-71	2-301	Jail .....	F-57
0-331	Water Zone 9 .....	B-72	2-303	Delinquency Prevention Comm .....	F-22
0-332	Water Zone 11 .....	B-61	2-304	Probation Department .....	F-14
0-333	Water Zone 12 .....	B-62		Probation Org Chart .....	F-21
0-334	Water Zone 13 .....	B-63	2-309	Juvenile Hall Unit .....	F-23
0-340	County Cons Strt Lighting Dist .....	B-43	2-401	Emergency Management .....	C-44
0-389	Royo Ran Const - Live Oak Canal .....	B-45	2-402	Fire Services Administration .....	B-16
0-395	Rio Ramaza Wastewater Fund .....	D-25	2-601	Agricultural Commissioner .....	A-1
0-397	Royo Rancho Construction .....	B-46		Agricultural Comm Org Chart .....	A-5
1-101	Board of Supervisors .....	C-12	2-703	Fish & Game Propagation .....	D-13
1-102	County Administrator .....	C-24	2-706	County Recorder .....	C-20
	County Administrator Org Chart .....	C-29	2-709	Public Guardian .....	E-48
1-103	Non-Departmental Expenses .....	C-30	2-710	County Clerk .....	C-22
1-104	Personnel Transition Costs .....	C-33	2-711	Domestic Violence .....	C-23
1-105	Clerk of the Board .....	C-15	2-721	Development Services Admin .....	B-1
	Clerk Recorder Org Chart .....	C-17		Development Serv Admin Org Chart .....	B-5
1-201	Auditor-Controller .....	C-6	2-724	Planning and Building .....	B-32
	Auditor-Controller Org Chart .....	C-11	2-725	Environmental Health .....	B-12
1-202	Tax Collector .....	C-74	2-726	Animal Control .....	C-61
	Treasurer Tax Collector Org Chart .....	C-77	2-727	CUPA .....	B-14
1-203	Assessor .....	C-1	3-000	Urban Area Res Strt Lighting Dist .....	B-47
	Assessor Org Chart .....	C-5	3-100	Road Fund .....	B-36
1-204	Office of Revenue Collections .....	C-78	3-200	County Airport .....	B-6
1-205	General Services Administration .....	D-1	3-300	Transportation Development .....	B-42
	General Services Org Chart .....	D-5	4-102	Mental Health .....	E-26
1-209	General Revenues .....	C-34		Mental Health Org Chart .....	E-35
1-301	County Counsel .....	C-69	4-103	Health .....	E-4
	County Counsel Org Chart .....	C-73		Health Org Chart .....	E-11
1-401	Human Resources .....	C-57	4-104	Mental Health Services Act .....	E-36
1-502	County Elections .....	C-18	4-110	County Share - Health Care – Gen .....	C-47
1-600	Sheriff – Communications .....	F-42	4-112	County Share - Health Fund .....	C-49
	Sheriff Org Chart .....	F-45	4-120	Health and Human Services Admin .....	E-1
1-700	Building Maintenance .....	D-8		Health & Hum Serv Admin Org Chart .....	E-3
1-701	Main Jail Expansion .....	B-30	4-134	Jail Medical .....	E-12
1-702	Water/Wastewater Facilities.....	D-11	4-201	Non County Providers .....	E-16
1-801	Plant Acquisition .....	D-21	4-301	California Children’s Services .....	E-20
1-911	General Insurance & Bonds .....	C-59	4-400	Water Works District #1 .....	B-75
1-920	Engineering Services .....	B-9	4-580	Fleet Management ISF.....	D-15

**Sutter County Budget Units**  
**Numerical Order**

4-590	Liability Insurance .....	C-64
4-591	Workers' Compensation ISF.....	C-66
5-101	Welfare Administration .....	E-43
	Welfare Org Chart .....	E-47
5-110	County Share - Welf/Soc Serv – Gen .....	C-51
5-113	County Share - Welf/Soc Servs Fund .....	C-53
5-201	IHSS .....	E-50
5-204	Temporary Aid for Needy Families .....	E-52
5-206	Foster Care .....	E-54
5-207	Refugee Cash Assistance .....	E-56
5-209	Aid for Adoption .....	E-57
5-302	General Relief .....	E-59
5-601	Veterans' Service Officer .....	A-23
6-201	County Library .....	A-14
	County Library Org Chart .....	A-17
6-301	Bi-County Farm Advisor .....	A-8
	Bi-County Farm Advisor Org Chart .....	A-13
7-101	Parks and Recreation .....	D-6
7-201	Community Memorial Museum .....	A-18
	Community Mem Museum Org Chart .....	A-21
7-202	Subsidy Requests .....	A-22
7-203	Veterans' Mem Community Building .....	D-27
7-204	Ettl Hal .....	D-29
8-145	Information Technology ISF .....	D-18
9-900	Contingency .....	C-55



Schedules  
and Detail of Budget Unit  
Financing Uses



Agriculture,  
Cultural  
& Educational

Section A



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,335,870	1,085,045	1,372,462	1,372,462	1,365,452
51013 Special Pay	1,200	969	2,400	2,400	2,400
51014 Other Pay	6,223	8,360	10,000	10,000	10,000
51020 Extra Help	8,175	4,275	12,500	12,500	12,500
51030 Overtime	2,125				2,000
51100 Co Contribution FICA	97,616	78,761	102,027	102,027	101,206
51110 Co Contribution Retirement	252,466	215,324	272,593	272,593	284,341
51111 Retirement Allowance	12,897				
51120 Co Contribution-Group Insuranc	263,391	223,255	283,562	283,562	289,480
51121 Contribution Deferred Comp					653
51150 Interfund Workers Compensation	12,947	18,860	18,860	18,860	28,859
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,992,910	1,634,849	2,074,404	2,074,404	2,096,891 *
<b>SERVICES AND SUPPLIES</b>					
52040 Agriculture	5,943	3,781	4,500	4,500	4,500
52050 Clothing & Personal	1,635	1,560	3,500	3,500	3,500
52051 Security Equipment	1,125	346			
52060 Communications	9,108	13,526	10,200	16,952	10,200
52120 Maintenance Equipment	2,118	497	2,300	2,300	2,630
52135 Software License & Maintenance	3,300	4,486	4,500	4,500	4,500
52136 Computer Hardware	269				
52150 Memberships	4,680	4,630	4,830	4,830	5,280
52170 Office Expenses	8,812	5,711	9,200	9,200	7,200
52173 Subscription-Publication	750	851	1,500	1,500	1,500
52180 Professional/Specialized Srvs	57,407	44,718	59,482	59,482	60,000
52200 Rents & Leases Equipment	1,801	1,660	750	750	750
52220 Small Tools	36	424	500	500	500
52225 Office Equipment	1,621	2,849	2,500	2,500	2,500
52230 Special Departmental Expense	1,977	1,837	2,700	4,680	3,170
52232 Employment Training	377	190	2,000	2,000	2,000
52250 Transportation & Travel	4,739	4,970	7,000	7,000	7,000
TOTAL SERVICES AND SUPPLIES	* 105,698	92,036	115,462	124,194	115,230 *
<b>OTHER CHARGES</b>					
53569 Interfund Trans Out-Spec Rev	86,586	6,500	6,500	6,500	66,553
53601 Interfund Ins ISF Premium	3,675	5,406	5,406	5,406	7,706
53613 Interfund Fleet Admin	6,922	3,158	13,330	13,330	6,217
53615 Interfund Fuel & Oil	33,202	10,899	31,669	31,669	35,497
53616 Interfund Vehicle Maintenance	25,750		29,848	29,848	32,979
53620 Interfd Information Technology	45,884	20,980	61,338	61,338	51,801
53623 Interfund Fingerprints	50	25	75	75	75
53636 Interfund IT Equipment Replmnt	4,242	2,345			
53685 Interfund Office Expense		7			
53689 Interfund Physical/Drug	186	62	35	35	35
TOTAL OTHER CHARGES	* 206,497	49,382	148,201	148,201	200,863 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset		85,664		86,974	
54300 VEH # 326 REPLACEMENT					

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: AGRICULTURAL COMMISSIONER DEPT 2-601  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PROTECTIVE INSPECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
54300 VEH # 631 REPLACEMENT	2				
54300 VEH # 4708 REPLACEMENT	3				
54300 VEH # 629 REPLACEMENT	4				
TOTAL CAPITAL ASSETS	*	85,664		86,974	*
TOTAL GROSS BUDGET	** 2,305,105	1,861,931	2,338,067	2,433,773	2,412,984 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	2,738	2,136	3,389	3,389	3,389
55203 Intrafund Printing	206	804	1,000	1,000	1,000
55204 Intrafund Copier Rental	2,602	2,244	2,700	2,700	3,020
55205 Intrafund Gen Insurance/Bonds	1,586	1,148	1,805	1,805	1,513
55207 Intrafund Safety Admin	270		270	270	
55208 Intrafund Drug Testing	127	40	200	200	200
55211 Intrafund Fingerprints	96	49	130	130	130
55229 Intrafund Plant Acquisition	487,322		218,400	179,660	
55240 Intrafund Overhead (A-87) Cost					135,057
TOTAL INTRAFUND TRANSFERS	* 494,947	6,421	227,894	189,154	144,309 *
TOTAL NET BUDGET	** 2,800,052	1,868,352	2,565,961	2,622,927	2,557,293 *
USER PAY REVENUES					
42060 Transportation Permit Oversize	100		200	200	200
46107 15% Device Reg 4 CCR 4075	476	453	400	400	450
46136 Bait Sales Ag Commissioner	4,112	1,604	2,600	2,600	2,600
46137 Equipment Rental Testing	453		150	150	
46138 PCO/PCA/Pilot	4,385	3,855	4,000	4,000	4,300
46139 Bee Registration	150	160	100	100	100
46140 Bee Inspection	2,700		1,000	1,000	1,000
46141 Field Inspection	119,314	122,574	98,000	98,000	100,000
46142 Phytosanitary	90,671	67,516	80,000	80,000	80,000
46143 Standardization Inspection		1,244	500	500	500
46144 Rodent Control	7,913		7,000	7,000	7,000
46146 Farm Labor Contractor Fees	700	675	600	600	600
46150 Photocopy Charges	11	5	20	20	20
46164 Structural Exams PC	420	300	400	400	400
46171 Seed Samples	2,099	4,049	2,000	2,000	2,000
46225 Device Registration Fees	92,640	87,330	90,000	90,000	90,000
46320 Other Chgs Current Services	6,239	1,848	1,580	3,560	1,930
46322 Testing Fees Weights/Measures			200	200	200
46329 Information Requests	53		200	200	200
46582 Interfund Misc. Transfer				6,752	
46607 Inter Special Dept Expense Rev	120	120	125	125	
47500 Other Revenue		25	200	200	200
47540 Refund	478		100	100	100
TOTAL USER PAY REVENUES	* 333,034	291,758	289,375	298,107	291,800 *
GOVERNMENTAL REVENUES					
43112 Civil Penalty	11,600	7,150	8,000	8,000	8,000
43213 Weights/Measures Civil Penalty	628		2,000	2,000	2,000



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
45111 St Grant	10,117		10,000	10,000	
45137 St Pesticide Use RP Data Entry	9,240	3,080	6,160	6,160	6,160
45146 St Seed Inspection	4,515		4,000	4,000	4,500
45147 St Device Repairmen	1,127		1,000	1,000	1,000
45148 St Weighmaster Inspection	2,850				1,000
45149 St CCIA Seed Certificate	2,684	3,171	2,600	2,600	3,000
45151 St Nursery Inspection	1,984		2,000	2,000	2,000
45152 St Organic Food Act	3,639	3,954	3,500	3,500	5,000
45153 St Standardization Inspections		8,889			10,000
45154 St Light Brown Apple Moth	2,907	2,122	2,500	2,500	3,000
45202 St Pest Exclusion	3,403				3,000
45236 St Asian Citrus Psyllid	7,528		3,000	3,000	
45237 St Glassy-Winged Sharpshooter	36,647	21,177	21,900	21,900	21,900
45246 St Petroleum Inspection	1,950	225	1,950	1,950	1,950
45262 St Unclaimed Gas Tax	710,262	743,225	730,000	730,000	766,053
45263 St Pesticide Mill Tax	372,377	381,844	320,000	320,000	320,000
45265 St Med Fruit Fly	24,897	17,705	26,488	26,488	26,487
45285 St Nematode	1,125	1,215	1,800	1,800	1,300
45566 Certified Producers	2,346	953	2,000	2,000	2,000
TOTAL GOVERNMENTAL REVENUES	* 1,211,826	1,194,710	1,148,898	1,148,898	1,188,350 *
TOTAL REVENUES	** 1,544,860	1,486,468	1,438,273	1,447,005	1,480,150 *
UNREIMBURSED COSTS	** 1,255,192	381,884	1,127,688	1,175,922	1,077,143 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
AGCO Ag Comm-Sealer Wgts & Measures 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 Wgts & 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	11.00	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	3.00	2.00	2.00	2.00	2.00
OR					
AGF1 Ag Field Asst I 2343- 2917					
EXS1 Executive Secretary I 3170- 3957	1.00		1.00		
SECY Secretary 2843- 3541	1.00	2.00	1.00	2.00	2.00
ACL3 Account Clerk III 2843- 3541	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 22.00	20.00	20.00	20.00	20.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53643 Interfd Wt Truck Maint-Sutter	1,704		2,500	2,500	2,500
53645 Interfund Wt Truck Maint-Yuba	1,022		1,500	1,500	1,500
53646 Interfd Wt Truck Maint-Nevada	682		1,000	1,000	1,000
TOTAL OTHER CHARGES	* 3,408		5,000	5,000	5,000 *
TOTAL GROSS BUDGET	** 3,408		5,000	5,000	5,000 *
TOTAL NET BUDGET	** 3,408		5,000	5,000	5,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		10,050	10,050	9,500 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 3,408		15,050	15,050	14,500 *
USER PAY REVENUES					
46588 Interfnd Maint Wt Truck-Sutter	2,500	2,500	2,500	2,500	2,500
46594 Interfd Replce Wt Truck-Sutter	4,000	4,000	4,000	4,000	4,000
47528 Maintenance Revenue-Yuba	1,500	1,500	1,500	1,500	1,500
47529 Maintenance Revenue-Nevada	1,000	1,000	1,000	1,000	1,000
47530 Replacement Revenue-Yuba	2,400	2,400	2,400	2,400	2,400
47531 Replacement Revenue-Nevada	1,600	1,600	1,600	1,600	1,600
TOTAL USER PAY REVENUES	* 13,000	13,000	13,000	13,000	13,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	2,027	782	2,050	2,050	1,500
TOTAL GENERAL REVENUES	* 2,027	782	2,050	2,050	1,500 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 15,027	13,782	15,050	15,050	14,500 *
UNREIMBURSED COSTS	** 11,619-	13,782-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	88,875	70,857	88,065	88,065	88,065
51020 Extra Help			3,476	3,476	
51100 Co Contribution FICA	6,439	5,128	6,624	6,624	6,354
51110 Co Contribution Retirement	16,781	14,049	17,461	17,461	18,309
51111 Retirement Allowance	864				
51120 Co Contribution-Group Insuranc	22,808	18,869	23,731	23,731	24,002
51150 Interfund Workers Compensation	327	282	282	282	321
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 136,094	109,185	139,639	139,639	137,051 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,461	1,094	2,200	2,200	2,200
52120 Maintenance Equipment	137	107			150
52125 Other Dept Fuel & Oil	21		125	125	125
52135 Software License & Maintenance	1,240	1,290	1,450	1,450	1,450
52169 Outside Printing	518		2,500	2,500	2,500
52170 Office Expenses	8,386	3,668	9,500	9,500	9,500
52173 Subscription-Publication	195	212	315	315	315
52180 Professional/Specialized Srvs	144		165	165	165
52250 Transportation & Travel	899	139	900	900	900
52260 Utilities	8,873	7,315	10,000	10,000	10,000
TOTAL SERVICES AND SUPPLIES	* 21,874	13,825	27,155	27,155	27,305 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	448	481	481	481	701
53613 Interfund Fleet Admin	1,384	632	2,381	2,381	1,244
53615 Interfund Fuel & Oil	7,908	2,191	7,818	7,818	8,217
53616 Interfund Vehicle Maintenance	3,614		6,440	6,440	7,116
53620 Interfd Information Technology	1,004	704	1,137	1,137	1,187
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 14,358	4,008	18,292	18,292	18,500 *
TOTAL GROSS BUDGET	** 172,326	127,018	185,086	185,086	182,856 *
<b>INTRAFUND TRANSFERS</b>					
55204 Intrafund Copier Rental	1,420	2,330	2,800	2,800	4,652
55205 Intrafund Gen Insurance/Bonds	144	145	168	168	194
55230 Intrafund A-87 Building Maint.	25,096	20,820	20,820	20,820	19,395
55241 Intrafund Rents/Leases	5,000	5,000	5,000	5,000	5,000
TOTAL INTRAFUND TRANSFERS	* 31,660	28,295	28,788	28,788	29,241 *
TOTAL NET BUDGET	** 203,986	155,313	213,874	213,874	212,097 *
<b>USER PAY REVENUES</b>					
47540 Refund	158				
TOTAL USER PAY REVENUES	* 158				*
<b>GOVERNMENTAL REVENUES</b>					
45550 Yuba Farm Advisor	62,062	36,926	78,777	78,777	78,476
TOTAL GOVERNMENTAL REVENUES	* 62,062	36,926	78,777	78,777	78,476 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: BI-COUNTY FARM ADVISOR (CONTINUED)  
 FUNCTION: EDUCATION  
 ACTIVITY: AGRICULTURAL EDUCATION  
 DEPT 6-301  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL REVENUES	** 62,220	36,926	78,777	78,777	78,476 *
UNREIMBURSED COSTS	** 141,766	118,387	135,097	135,097	133,621 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
EXS1 Executive Secretary I	3170- 3957	1.00	1.00	1.00	1.00
OFA3 Office Assistant III	2698- 3354	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	2.00	2.00	2.00	2.00 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY LIBRARY DEPT 6-201  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: EDUCATION  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: LIBRARY SERVICES FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	604,778	498,473	617,742	617,742	615,132
51013 Special Pay	1,200	970	1,205	1,205	1,200
51014 Other Pay	11,497	3,688	4,200	4,200	4,200
51020 Extra Help	32,590	39,003	32,000	32,000	10,000
51030 Overtime	6				
51100 Co Contribution FICA	47,621	39,756	46,997	46,997	46,901
51110 Co Contribution Retirement	117,513	102,514	122,719	122,719	132,322
51111 Retirement Allowance	5,968				
51120 Co Contribution-Group Insuranc	142,387	122,054	148,538	148,538	155,351
51121 Contribution Deferred Comp			653	653	
51150 Interfund Workers Compensation	12,204	12,474	12,474	12,474	26,292
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 975,764	818,932	986,528	986,528	991,398 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	86,934	23,764	28,800	28,800	28,800
52120 Maintenance Equipment	9,092	9,959	9,066	9,066	6,800
52135 Software License & Maintenance	3,918	5,794	4,370	4,370	5,590
52136 Computer Hardware	7,100	16,324	10,000	10,000	1,000
52150 Memberships	9,258	12,569	9,995	9,995	13,120
52170 Office Expenses	50,523	34,988	64,472	64,472	12,513
52172 Postage	70		25	25	25
52230 Special Departmental Expense	40,425	42,389	49,531	49,531	41,687
52232 Employment Training	75				
52250 Transportation & Travel		1,130			
52299 Collection Development	37,318	39,628	45,000	45,000	43,000
TOTAL SERVICES AND SUPPLIES	* 244,713	186,545	221,259	221,259	152,535 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	4,332	2,136	2,136	2,136	2,278
53613 Interfund Fleet Admin	277	126	476	476	248
53615 Interfund Fuel & Oil	451	52	445	445	472
53616 Interfund Vehicle Maintenance	246		937	937	1,035
53620 Interfd Information Technology	6,966	4,173	8,939	8,939	8,087
53623 Interfund Fingerprints	25	25			50
53636 Interfund IT Equipment Replmnt	369	204			
53689 Interfund Physical/Drug	62	62	310	310	310
TOTAL OTHER CHARGES	* 12,728	6,778	13,243	13,243	12,480 *
TOTAL GROSS BUDGET	** 1,233,205	1,012,255	1,221,030	1,221,030	1,156,413 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	1,348	906	2,213	2,213	2,213
55204 Intrafund Copier Rental	1,915	2,167	1,900	1,900	4,147
55205 Intrafund Gen Insurance/Bonds	3,019	2,984	3,599	3,599	3,612
55211 Intrafund Fingerprints	32	49	250	250	250
TOTAL INTRAFUND TRANSFERS	* 6,314	6,106	7,962	7,962	10,222 *
TOTAL NET BUDGET	** 1,239,519	1,018,361	1,228,992	1,228,992	1,166,635 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>USER PAY REVENUES</b>					
46241 Children & Families	5,000	1,700	5,000	5,000	2,500
46305 Library Fees & Fines	59,082	40,125	65,000	65,000	52,000
46320 Other Chgs Current Services	6,576	2,999	6,500	6,500	6,200
46578 Interfund Trans In-Special Rev			45,000	45,000	43,000
47503 Contribution Frm Non Gov Agenc		8,447			11,000
47510 Donations	20,355	24,205	5,000	5,000	5,000
47540 Refund	5,158	19,905			5,000
TOTAL USER PAY REVENUES	* 96,171	97,381	126,500	126,500	124,700 *
<b>GOVERNMENTAL REVENUES</b>					
45105 St Matching Funds for Literacy	35,230	28,669	22,000	22,000	28,000
45172 St CA Dept Ed-ABE 231	187,175	35,862	186,134	186,134	109,675
45256 St CA Dept Ed Civics Education	28,357	10,073	51,097	51,097	68,458
TOTAL GOVERNMENTAL REVENUES	* 250,762	74,604	259,231	259,231	206,133 *
<b>GENERAL REVENUES</b>					
44100 Interest Apportioned	540	187	500	500	300
TOTAL GENERAL REVENUES	* 540	187	500	500	300 *
TOTAL REVENUES	** 347,473	172,172	386,231	386,231	331,133 *
UNREIMBURSED COSTS	** 892,046	846,189	842,761	842,761	835,502 *
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>					
DILS Dir of Library Services 6447- 7906	1.00	1.00	1.00	1.00	1.00
LISC Library Services Coordinator 3889- 4814	3.00	3.00	3.00	3.00	3.00
LISC Library Services Coordinator 3889- 4814 (LIMITED TERM)	1.00	1.00	1.00	1.00	1.00
SULT Supervising Library Technician 3770- 4689	2.00	2.00	2.00	2.00	1.00
LITE Library Technician 3170- 3957	4.00	4.00	4.00	4.00	3.60
LIA2 Library Assistant II 2553- 3170	3.00	3.00	3.00	3.00	3.00
OR					
LIA1 Library Assistant I 2282- 2843					
LIA2 Library Assistant II 2553- 3170 (LIMITED TERM)	2.00	2.00	2.00	2.00	2.00
OR					
LIA1 Library Assistant I 2282- 2843 (LIMITED TERM)					
TOTAL BUDGET UNIT POSITIONS	** 16.00	16.00	16.00	16.00	14.60 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	101,066	82,317	115,097	115,097	102,308
51014 Other Pay	4,062	3,656	3,882	3,882	3,882
51020 Extra Help	2,427	2,254	4,911	4,911	4,911
51100 Co Contribution FICA	8,100	6,660	8,852	8,852	8,236
51110 Co Contribution Retirement	19,083	16,321	22,821	22,821	21,270
51111 Retirement Allowance	972				
51120 Co Contribution-Group Insuranc	13,819	13,676	14,858	14,858	14,771
51150 Interfund Workers Compensation	448	366	366	366	3,474
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 149,977	125,250	170,787	170,787	158,852 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	552	422	600	600	600
52130 Maintenance Structure/Imprvmnt			213	213	213
52150 Memberships	454	620	820	820	820
52170 Office Expenses	659	574	1,300	1,300	1,000
52173 Subscription-Publication	222	229	250	250	250
52220 Small Tools			75	75	75
52230 Special Departmental Expense	3,800	3,283	3,900	3,900	3,900
52250 Transportation & Travel	146	60	800	800	800
TOTAL SERVICES AND SUPPLIES	* 5,833	5,188	7,958	7,958	7,658 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	520	481	481	481	648
53620 Interfd Information Technology	684	412	841	841	738
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 1,204	893	1,357	1,357	1,421 *
TOTAL GROSS BUDGET	** 157,014	131,331	180,102	180,102	167,931 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	943	826	1,225	1,225	1,062
55204 Intrafund Copier Rental	1,278	934	1,300	1,300	1,073
55205 Intrafund Gen Insurance/Bonds	654	646	761	761	708
55211 Intrafund Fingerprints			40	40	40
55242 Intrafund Museum Rental Rev	1,430-		6,455-	6,455-	2,864-
TOTAL INTRAFUND TRANSFERS	* 1,445	2,406	3,129-	3,129-	19 *
TOTAL NET BUDGET	** 158,459	133,737	176,973	176,973	167,950 *
<b>USER PAY REVENUES</b>					
46578 Interfund Trans In-Special Rev	213		213	213	213
47514 County Museum Reimbursement	29,389		20,000	20,000	20,000
TOTAL USER PAY REVENUES	* 29,602		20,213	20,213	20,213 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 29,602		20,213	20,213	20,213 *
UNREIMBURSED COSTS	** 128,857	133,737	156,760	156,760	147,737 *

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: COMMUNITY MEMORIAL MUSEUM      DEPT 7-201  
 COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)  
 (1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: RECREATION & CULTURAL SERVICES  
 SCHEDULE 9      FOR FISCAL YEAR 2014-15      ACTIVITY: CULTURAL SERVICES      FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
MUDR Museum Dir-Curator      4988- 6163	.90	.80	.80	.80	.80
ASMU Asst Museum Curator      2917- 3636	.90	.80	.80	.80	.80
TOTAL BUDGET UNIT POSITIONS      **	1.80	1.60	1.60	1.60	1.60 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53200 Contribution to Other Agencies	69,000	13,500		14,500	
TOTAL OTHER CHARGES	* 69,000	13,500		14,500	*
TOTAL GROSS BUDGET	** 69,000	13,500		14,500	*
INTRAFUND TRANSFERS					
55205 Intrafund Gen Insurance/Bonds	176	173			
55206 Intrafund Paper and Supplies	176-				
TOTAL INTRAFUND TRANSFERS	* 176	173			*
TOTAL NET BUDGET	** 69,000	13,673		14,500	*
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				*
UNREIMBURSED COSTS	** 69,000	13,673		14,500	*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: VETERANS SERVICE OFFICER  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: VETERANS SERVICES  
 DEPT 5-601  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53200 Contribution to Other Agencies	162,806	47,748	91,552	91,552	91,522
TOTAL OTHER CHARGES	* 162,806	47,748	91,552	91,552	91,522 *
TOTAL GROSS BUDGET	** 162,806	47,748	91,552	91,552	91,522 *
TOTAL NET BUDGET	** 162,806	47,748	91,552	91,552	91,522 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				*
UNREIMBURSED COSTS	** 162,806	47,748	91,552	91,552	91,522 *

Development  
Services

Section B



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	467,316	418,013	571,189	552,189	511,467
51014 Other Pay	18,095	5,823	6,908	6,908	5,868
51020 Extra Help		32,070			
51030 Overtime		1,126			
51100 Co Contribution FICA	36,194	32,465	41,899	41,899	41,808
51110 Co Contribution Retirement	88,239	82,880	113,249	113,249	119,856
51111 Retirement Allowance	4,081				
51120 Co Contribution-Group Insuranc	92,558	73,911	114,698	114,698	120,890
51121 Contribution Deferred Comp		50	1,306	1,306	1,303
51130 Co Contrib Unemploymnt Insrnc					9,000
51150 Interfund Workers Compensation	2,158	8,102	8,102	8,102	2,005
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 708,641	654,440	857,351	838,351	812,197 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,323	3,254	5,310	5,310	5,310
52120 Maintenance Equipment			375	375	
52135 Software License & Maintenance		227			
52150 Memberships	85	85	1,045	1,045	100
52170 Office Expenses	1,321	4,224	4,118	4,118	6,000
52173 Subscription-Publication	216	184	500	500	600
52180 Professional/Specialized Srvs			20,000	20,000	5,000
52225 Office Equipment		2,445	2,465	2,465	
52230 Special Departmental Expense	503	1,150	1,380	1,380	1,380
52232 Employment Training	720	929	750	750	2,000
52250 Transportation & Travel	1,179	1,568	750	750	5,000
TOTAL SERVICES AND SUPPLIES	* 5,347	14,066	36,693	36,693	25,390 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	2,846	7,467	7,467	7,467	11,703
53613 Interfund Fleet Admin	554	253	952	952	498
53615 Interfund Fuel & Oil	1,387	113	1,583	1,583	1,166
53616 Interfund Vehicle Maintenance	1,040		4,165	4,165	4,602
53620 Interfd Information Technology	20,092	20,040	45,567	45,567	24,710
53623 Interfund Fingerprints			25	25	25
53636 Interfund IT Equipment Replmnt	2,029	1,733			
53685 Interfund Office Expense		7	455	455	
53689 Interfund Physical/Drug			70	70	70
TOTAL OTHER CHARGES	* 27,948	29,613	60,284	60,284	42,774 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset				19,000	
TOTAL CAPITAL ASSETS	*			19,000	*
TOTAL GROSS BUDGET	** 741,936	698,119	954,328	954,328	880,361 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	1,745	3,466	3,334	3,334	3,334
55203 Intrafund Printing	470	250	900	900	900
55204 Intrafund Copier Rental	712	1,292	1,497	1,497	1,452

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
55205 Intrafund Gen Insurance/Bonds	220	226	248	248	247
55211 Intrafund Fingerprints			40	40	40
55235 Intrafund Administration Svcs	594,644-		553,285-	553,285-	385,412-
55240 Intrafund Overhead (A-87) Cost	171,715	137,910	137,538	137,538	17,936
TOTAL INTRAFUND TRANSFERS	* 419,782-	143,144	409,728-	409,728-	361,503-*
TOTAL NET BUDGET	** 322,154	841,263	544,600	544,600	518,858 *
USER PAY REVENUES					
42700 Admin Fees-from other Agencies	286	35			
46114 Admin/Clerical Cost Fee					15,000
46141 Field Inspection	916				
46150 Photocopy Charges	130	486	100	100	100
46575 Interfund Admin-Misc Depts	113,620		83,213	83,213	90,000
46584 Interfund DS Admin-Road			129,915	129,915	298,035
47407 Other Sales	8				
47515 Contrib from othr Agency Sut C			36,172	36,172	36,172
47521 Insurance Reimbursement		8,047			
47540 Refund	8				
TOTAL USER PAY REVENUES	* 114,968	8,568	249,400	249,400	439,307 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 114,968	8,568	249,400	249,400	439,307 *
UNREIMBURSED COSTS	** 207,186	832,695	295,200	295,200	79,551 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
DIDS Dir of Development Services 9629-11654		1.00	1.00	1.00	1.00
DICS Dir of Community Services 9172-11105	1.00				
DDDS Dep Dir Dev Svcs-Admin/Finance 7165- 8736		1.00	1.00	1.00	1.00
ADSO Admin Services Officer 5852- 7165	.80				
ACC2 Accountant II 4107- 5073		1.00	1.00	1.00	1.00
ACC1 Accountant I 3677- 4570		1.00	1.00	1.00	1.00
ACT2 Accounting Technician II 3541- 4385			1.00		
ACT1 Accounting Technician I 3170- 3957		1.00	1.00	1.00	1.00
SPTE Senior Permit Technician 3443- 4285	1.00				
PETE Permit Technician 3261- 4060	2.00				
EXS2 Executive Secretary II 3541- 4385	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
HZMS Hazardous Materials Specialist 4570- 5644	1.00				
TOTAL BUDGET UNIT POSITIONS	** 8.80	9.00	10.00	9.00	9.00 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY AIRPORT DEPT 3-200  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: TRANSPORTATION TERMINALS FUND 0005

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51020 Extra Help	2,731	2,632	3,000	3,000	
51100 Co Contribution FICA	209	201	270	270	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,940	2,833	3,270	3,270	*
<b>SERVICES AND SUPPLIES</b>					
52045 Weed Control Chemicals		4,974	5,000	5,000	
52060 Communications	389	361	450	450	
52090 Household Expense	203				
52121 Maintenance Equipment Contract		305			
52124 Fuel & Oil	114,995	75,137	150,000	150,000	
52130 Maintenance Structure/Imprvmnt		25			
52150 Memberships	35		40	40	
52166 General Supplies	71				
52170 Office Expenses	115	28	200	200	
52180 Professional/Specialized Srvs	3,418	232	7,000	7,000	
52230 Special Departmental Expense	12,643	9,249	15,000	15,000	
52242 Special Dept Exp-Safety/Enviro	175	175	200	200	
52260 Utilities	9,823	8,310	12,000	12,000	
TOTAL SERVICES AND SUPPLIES	* 141,867	98,796	189,890	189,890	*
<b>OTHER CHARGES</b>					
53101 Bank/Merchant Fees	6,244		7,000	7,000	
53340 Retire Long-Term Debt	14,792	15,450	15,450	15,450	16,107
53400 Interest Expense	6,130	2,860	2,052	2,052	1,272
53602 Interfund Gen Insurance & Bond	3,927	3,915	4,100	4,100	
53610 Interfund Postage	266	109	160	160	
53611 Interfund Printing	23		300	300	
53612 Interfund Copier Rental	75		91	91	
53614 Interfund Misc Non-Road			6,478	6,478	
53620 Interfd Information Technology		205			
53628 Interfund Admin - Misc Depts			18,396	18,396	
53641 Interfund DS Admin Services	40,537				5,038
53647 Interfund Road	5,695				
53648 Interfund Water Resources	12,107				
53654 Interfund Plant Acquisition	566,656		194,560	194,560	
53670 Interfund Overhead (A-87) Cost	95,484	43,592	43,592	43,592	10,643-
53687 Inter Special Dept Expense	484	120	500	500	
53689 Interfund Physical/Drug			35	35	
53692 Inter Maintenance & Improvemnt			6,500	6,500	
TOTAL OTHER CHARGES	* 752,420	66,251	299,214	299,214	11,774 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset					
TOTAL CAPITAL ASSETS	*				*
TOTAL GROSS BUDGET	** 897,227	167,880	492,374	492,374	11,774 *
TOTAL NET BUDGET	** 897,227	167,880	492,374	492,374	11,774 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		183,439	183,439	5,605 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 897,227	167,880	675,813	675,813	17,379 *
USER PAY REVENUES					
44210 Rent Land and Buildings	134,127	107,355	152,000	152,000	
44231 Airport Fuel	129,813		160,000	160,000	
46218 Reimburse Co Non-Interfd Acct					17,379
46336 Facility Fee		100			
46510 Interfund Fuel & Oil	224		200	200	
46582 Interfund Misc. Transfer			155,289	155,289	
46609 Interfund Rents/Leases	5,275	3,956	5,274	5,274	
TOTAL USER PAY REVENUES	* 269,439	111,411	472,763	472,763	17,379 *
GOVERNMENTAL REVENUES					
43203 Finance Charge/Late Fee	223	64			
45115 St Aid for Aviation	10,000		10,000	10,000	
45116 St CAAP Grant Improvmt Project		7,370	8,550	8,550	
45374 Fed FAA Grant Impact Project	476,878	54,783	171,000	171,000	
TOTAL GOVERNMENTAL REVENUES	* 487,101	62,217	189,550	189,550	*
GENERAL REVENUES					
41120 Property Tax Current Unsecured	17,432	18,969	13,500	13,500	
44100 Interest Apportioned	5,438	870			
TOTAL GENERAL REVENUES	* 22,870	19,839	13,500	13,500	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 779,410	193,467	675,813	675,813	17,379 *
UNREIMBURSED COSTS	** 117,817	25,587-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	900,431	416,878	530,963	530,963	471,734
51014 Other Pay	38,496		7,000	7,000	1,404
51020 Extra Help	78,597	44,698	50,100	50,100	50,100
51030 Overtime	4,357		15,500	15,500	15,000
51100 Co Contribution FICA	73,233	34,004	44,004	44,004	39,935
51110 Co Contribution Retirement	170,020	82,654	106,663	106,663	99,707
51111 Retirement Allowance	8,466				
51120 Co Contribution-Group Insuranc	117,881	53,678	61,724	61,724	57,097
51121 Contribution Deferred Comp	375				
51130 Co Contrib Unemploymnt Insrnc		21,472			
51150 Interfund Workers Compensation	7,314	25,367	25,367	25,367	16,340
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,399,170	678,751	841,321	841,321	751,317 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	156	32			1,000
52060 Communications	3,999	2,673	1,593	1,593	4,020
52120 Maintenance Equipment			125	125	125
52121 Maintenance Equipment Contract	4,298	3,585	5,500	5,500	8,100
52135 Software License & Maintenance	2,598	3,295	2,200	2,200	3,600
52136 Computer Hardware					2,000
52150 Memberships	568	1,314			1,335
52170 Office Expenses	5,326	559	1,064	1,064	
52173 Subscription-Publication	413	201	100	100	570
52180 Professional/Specialized Srvs	58		1,000	1,000	1,000
52210 Rents/Leases Structures/Ground					591
52225 Office Equipment	193				1,000
52228 Map Supplies & Photocopying		354	1,000	1,000	600
52232 Employment Training	3,953		750	750	750
52250 Transportation & Travel	2,147		1,000	1,000	1,000
52260 Utilities		19			
TOTAL SERVICES AND SUPPLIES	* 23,709	12,032	14,332	14,332	25,691 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	480	1,421	1,421	1,421	1,211
53613 Interfund Fleet Admin	277	126	527	527	248
53615 Interfund Fuel & Oil	458	93	1,386	1,386	477
53616 Interfund Vehicle Maintenance	4,722		3,280	3,280	3,624
53620 Interfd Information Technology	23,392	4,067	7,574	7,574	19,736
53623 Interfund Fingerprints	25		25	25	25
53636 Interfund IT Equipment Replmnt	2,029	510			
53647 Interfund Road	1,771				
53685 Interfund Office Expense	7				
53688 Interfund Rents/Leases	567	425	567	567	
53689 Interfund Physical/Drug	62	37	70	70	70
TOTAL OTHER CHARGES	* 33,790	6,679	14,850	14,850	25,391 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset					
TOTAL CAPITAL ASSETS	*				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ENGINEER SERVICES DEPT 1-920  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	** 1,456,669	697,462	870,503	870,503	802,399 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	244	377	366	366	439
55203 Intrafund Printing	355	58	400	400	400
55204 Intrafund Copier Rental	753	1,040	821	821	1,047
55205 Intrafund Gen Insurance/Bonds	2,165	3,022	2,581	2,581	2,552
55211 Intrafund Fingerprints	32		130	130	130
55229 Intrafund Plant Acquisition	161,559-				
55235 Intrafund Administration Svcs	444,681-		79,096-	79,096-	105,678-
TOTAL INTRAFUND TRANSFERS	* 602,691-	4,497	74,798-	74,798-	101,110-*
TOTAL NET BUDGET	** 853,978	701,959	795,705	795,705	701,289 *
USER PAY REVENUES					
46114 Admin/Clerical Cost Fee	18,622		28,694	28,694	
46150 Photocopy Charges		24	250	250	100
46152 Plan & Engineering Fees	45,598	8,455	10,000	10,000	24,000
46153 Surveyor Parcel Map Fees			5,000	5,000	200
46155 Surveyor Lot Line Adjstmnt Fee	1,250	1,400	500	500	800
46583 Interfund DS Admin Services	123,322		11,523	11,523	529,783
46584 Interfund DS Admin-Road	466,711		528,516	528,516	
47407 Other Sales	22				
47500 Other Revenue	40				
47515 Contrib from othr Agency Sut C	10,505				
47540 Refund	57				
TOTAL USER PAY REVENUES	* 666,127	9,879	584,483	584,483	554,883 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 666,127	9,879	584,483	584,483	554,883 *
UNREIMBURSED COSTS	** 187,851	692,080	211,222	211,222	146,406 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
PWDI Public Works Director	10622-12896	1.00			
ADDS Asst Dir Dev Svcs-Public Works	9172-11105		.20	.20	.20
DDGS Deputy Dir General Services	7520- 9172	1.00			
DDPA Dep Director PW-Admn & Finance	7165- 8736	1.00			
SECE Senior Civil Engineer	7606- 9261		1.00	1.00	1.00
ASCI Associate Civil Engineer	6888- 8400		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				
ASCI Associate Civil Engineer	6888- 8400	1.00	1.00	3.00	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

STATE CONTROLLER      C O U N T Y   O F   S U T T E R      UNIT TITLE: ENGINEER SERVICES      DEPT 1-920  
COUNTY BUDGET ACT      STATE OF CALIFORNIA      (CONTINUED)  
(1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION: GENERAL  
SCHEDULE 9      FOR FISCAL YEAR 2014-15      ACTIVITY: OTHER GENERAL      FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
-------------------------------	------------------------------	------------------------------	------------------------------	-------------------------------	-----------------------------

OR

PWE1 Public Works Engineer I	5073- 6207				
ENT2 Engineering Technician II	4060- 5015	1.00		1.00	
ACC2 Accountant II	4107- 5073	1.00			
ACC1 Accountant I	3677- 4570	1.00			
EXS2 Executive Secretary II	3541- 4385	1.00			
ACT2 Accounting Technician II	3541- 4385	1.00			
ACT1 Accounting Technician I	3170- 3957	1.00			
OFA2 Office Assistant II	2410- 3001	1.00			
TOTAL BUDGET UNIT POSITIONS	**	13.00	5.20	6.20	5.20
					5.20 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	490,064	342,450	467,595	467,595	471,704
51013 Special Pay	2,354	1,846	2,400	2,400	2,400
51014 Other Pay	685				
51030 Overtime	13				
51100 Co Contribution FICA	36,624	25,497	34,884	34,884	34,877
51110 Co Contribution Retirement	92,978	68,263	93,184	93,184	98,068
51111 Retirement Allowance	5,020				
51120 Co Contribution-Group Insuranc	83,599	63,537	86,389	86,389	82,983
51150 Interfund Workers Compensation	3,252	3,268	3,268	3,268	3,656
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 714,589	504,861	687,720	687,720	693,688 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,345	49-	2,500	2,500	2,500
52150 Memberships	670	1,415	1,320	1,320	1,612
52170 Office Expenses	1,248	451	750	750	750
52173 Subscription-Publication	135		500	500	500
52180 Professional/Specialized Srvs	200	100	300	300	300
52220 Small Tools	190		500	500	500
52225 Office Equipment			600	600	600
52230 Special Departmental Expense	985	135	600	600	1,600
52232 Employment Training	220	1,253	3,000	3,000	3,000
52250 Transportation & Travel	3,284	2,539	3,500	3,500	3,500
TOTAL SERVICES AND SUPPLIES	* 9,277	5,844	13,570	13,570	14,862 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	544	675	675	675	896
53613 Interfund Fleet Admin	1,384	632	2,378	2,378	1,244
53615 Interfund Fuel & Oil	3,862	975	4,157	4,157	4,655
53616 Interfund Vehicle Maintenance	7,210		3,280	3,280	3,624
53620 Interfd Information Technology	16,672	7,382	16,223	16,223	14,586
53636 Interfund IT Equipment Replmnt	1,291	714			
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 30,963	10,378	26,748	26,748	25,040 *
TOTAL GROSS BUDGET	** 754,829	521,083	728,038	728,038	733,590 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	1,402		953	953	953
55203 Intrafund Printing	550	476	320	320	500
55204 Intrafund Copier Rental	570	597	500	500	1,277
55205 Intrafund Gen Insurance/Bonds	163	167	182	182	179
55211 Intrafund Fingerprints			40	40	40
55222 Intra Cert Unif Prog Agncy-EH	285,107-	373-	244,709-	244,709-	244,800-
55235 Intrafund Administration Srvs	146,387		161,802	161,802	153,412
55240 Intrafund Overhead (A-87) Cost	56,408	42,153	41,861	41,861	42,430
TOTAL INTRAFUND TRANSFERS	* 79,627-	43,020	39,051-	39,051-	46,009-*
TOTAL NET BUDGET	** 675,202	564,103	688,987	688,987	687,581 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
42152 Food Facility Permits	158,922	132,412	155,610	155,610	155,610
42153 Recreational Health Permits	37,963	16,036	29,000	29,000	29,000
42154 Public Water System Permits	4,879	3,694	4,000	4,000	4,000
42155 L W Pumper Permits	8,249	6,608	10,000	10,000	10,000
42156 Project Permits	64,860	81,921	75,807	75,807	75,807
42700 Admin Fees-from other Agencies	3,052	1,490	3,000	3,000	3,000
46311 Plan Review	10,763	9,212	12,000	12,000	12,000
46312 Land Use	20,003	31,803	20,000	20,000	20,000
46589 Interfund Environmental Health	365,777		379,195	379,195	378,164
46607 Inter Special Dept Expense Rev			375	375	
47500 Other Revenue	85				
TOTAL USER PAY REVENUES	* 674,553	283,176	688,987	688,987	687,581 *
GOVERNMENTAL REVENUES					
43106 Administrative Service Revenue	1				
TOTAL GOVERNMENTAL REVENUES	* 1				*
TOTAL REVENUES	** 674,554	283,176	688,987	688,987	687,581 *
UNREIMBURSED COSTS	** 648	280,927			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
EHMA Environmental Health Manager 6447- 7906	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
EHS3 Env Health Specialist III 4570- 5644	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	2.00	1.00	2.00	1.00	1.00
OR					
EHS1 Env Health Specialist I 3677- 4570					
TOTAL BUDGET UNIT POSITIONS	** 7.00	6.00	7.00	6.00	6.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52050 Clothing & Personal		446			
52060 Communications		1,140	1,500	1,500	1,500
52135 Software License & Maintenance	14,795	15,995	17,200	17,200	16,000
52150 Memberships	50				150
52170 Office Expenses	131	32			500
52173 Subscription-Publication	59	60	60	60	60
52180 Professional/Specialized Srvs	13,179				
52190 Publication Legal Notice	187	112	250	250	250
52220 Small Tools		709	1,500	1,500	1,500
52225 Office Equipment	912		1,000	1,000	1,000
52230 Special Departmental Expense			150	150	
TOTAL SERVICES AND SUPPLIES	* 29,313	18,494	21,660	21,660	20,960 *
OTHER CHARGES					
53613 Interfund Fleet Admin	277	126	479	479	248
53615 Interfund Fuel & Oil	755	127	643	643	789
53616 Interfund Vehicle Maintenance	313		469	469	518
TOTAL OTHER CHARGES	* 1,345	253	1,591	1,591	1,555 *
CAPITAL ASSETS					
54300 Capital Asset					
TOTAL CAPITAL ASSETS	*				*
TOTAL GROSS BUDGET	** 30,658	18,747	23,251	23,251	22,515 *
INTRAFUND TRANSFERS					
55203 Intrafund Printing	271	224	60	60	250
55207 Intrafund Safety Admin	270-		270-	270-	
55222 Intra Cert Unif Prog Agency-EH	285,107	373	244,709	244,709	244,800
55240 Intrafund Overhead (A-87) Cost	119	3,852	4,000	4,000	4,186
TOTAL INTRAFUND TRANSFERS	* 285,227	4,449	248,499	248,499	249,236 *
TOTAL NET BUDGET	** 315,885	23,196	271,750	271,750	271,751 *
USER PAY REVENUES					
46332 Hazardous Materials	220,933	182,001	211,000	211,000	211,751
46589 Interfund Environmental Health	1,150		750	750	
TOTAL USER PAY REVENUES	* 222,083	182,001	211,750	211,750	211,751 *
GOVERNMENTAL REVENUES					
45111 St Grant	45,768	36,508			
45131 St Other Revenue	60,000	60,000	60,000	60,000	60,000
TOTAL GOVERNMENTAL REVENUES	* 105,768	96,508	60,000	60,000	60,000 *
TOTAL REVENUES	** 327,851	278,509	271,750	271,750	271,751 *
UNREIMBURSED COSTS	** 11,966-	255,313-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	122,790	99,915	124,180	124,180	124,180
51013 Special Pay	480	388	482	482	482
51014 Other Pay	3,574	4,223	6,758	6,758	4,758
51100 Co Contribution FICA	8,658	7,097	9,396	9,396	9,116
51110 Co Contribution Retirement	33,709	28,834	35,380	35,380	37,398
51111 Retirement Allowance	1,837				
51120 Co Contribution-Group Insuranc	17,918	15,138	16,255	16,255	17,094
51150 Interfund Workers Compensation	400	399	399	399	453
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 189,366	155,994	192,850	192,850	193,481 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	850	900	900	900	950
52060 Communications	967	517	1,000	1,000	1,000
52120 Maintenance Equipment	1,252	1,238	1,850	1,850	1,850
52125 Other Dept Fuel & Oil	2,280	1,186	1,750	1,750	1,000
52135 Software License & Maintenance	1,575	1,575	1,575	1,575	1,575
52150 Memberships	669	669	650	650	675
52170 Office Expenses	64	35			100
52173 Subscription-Publication	917	1,253	900	900	900
52180 Professional/Specialized Srvs		471	4,000	4,000	4,000
52220 Small Tools	48		100	100	100
52230 Special Departmental Expense	54		100	100	100
52232 Employment Training		354			150
TOTAL SERVICES AND SUPPLIES	* 8,676	8,198	12,825	12,825	12,400 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	112	232	232	232	339
53602 Interfund Gen Insurance & Bond	1,689	1,431	1,706	1,706	1,467
53610 Interfund Postage	104	3	36	36	47
53613 Interfund Fleet Admin	277	126	476	476	248
53615 Interfund Fuel & Oil	1,454	312	1,389	1,389	1,550
53616 Interfund Vehicle Maintenance	1,477		703	703	777
53620 Interfd Information Technology	2,449	1,010	3,522	3,522	2,402
53628 Interfund Admin - Misc Depts	74,318		46,229	46,229	50,000
53636 Interfund IT Equipment Replmnt	369	204			
53670 Interfund Overhead (A-87) Cost	14,460	971-	971-	971-	8,798
53683 Interfund Drug Testing			50	50	50
53689 Interfund Physical/Drug	3,326	3,326-			
TOTAL OTHER CHARGES	* 100,035	979-	53,372	53,372	65,678 *
TOTAL GROSS BUDGET	** 298,077	163,213	259,047	259,047	271,559 *
TOTAL NET BUDGET	** 298,077	163,213	259,047	259,047	271,559 *
<b>USER PAY REVENUES</b>					
46280 Mutual Assistance			2,000	2,000	
46573 Interfund Building Inspection	3,862		3,000	3,000	9,500
TOTAL USER PAY REVENUES	* 3,862		5,000	5,000	9,500 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: FIRE SERVICES ADMINISTRATION (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: FIRE PROTECTION  
 DEPT 2-402  
 FUND 0015

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**	3,862		5,000	5,000	9,500 *
UNREIMBURSED COSTS	**	294,215	163,213	254,047	254,047	262,059 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
FSMG Fire Services Manager		7667- 9351 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. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52180 Professional/Specialized Srvs	600,577	382,972	669,643	669,643	653,835
TOTAL SERVICES AND SUPPLIES	* 600,577	382,972	669,643	669,643	653,835 *
OTHER CHARGES					
53670 Interfund Overhead (A-87) Cost	142	57	57	57	35-
TOTAL OTHER CHARGES	* 142	57	57	57	35-*
TOTAL GROSS BUDGET	** 600,719	383,029	669,700	669,700	653,800 *
TOTAL NET BUDGET	** 600,719	383,029	669,700	669,700	653,800 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 600,719	383,029	669,700	669,700	653,800 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45135 St Other in Lieu	141				
45270 St Homeowners Property Tax	8,251	4,115	8,300	8,300	8,000
45380 Fed Wildlife Refuge	235				
TOTAL GOVERNMENTAL REVENUES	* 8,627	4,115	8,300	8,300	8,000 *
GENERAL REVENUES					
41110 Property Tax Current Secured	531,731	321,449	611,000	611,000	600,000
41111 Property Tax Curnt Supplementl	2,779	1,291	5,700	5,700	2,000
41120 Property Tax Current Unsecured	41,474	40,995	43,000	43,000	43,000
41220 Property Tax Prior Unsecured	5,545	548-			
41625 YC RDA SUCCSOR ACY-RESID DISTR	6,110	328			
44100 Interest Apportioned	2,736	896	1,700	1,700	800
TOTAL GENERAL REVENUES	* 590,375	364,411	661,400	661,400	645,800 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 599,002	368,526	669,700	669,700	653,800 *
UNREIMBURSED COSTS	** 1,717	14,503			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	838,687	680,615	873,130	873,130	893,488
51013 Special Pay	2,750	2,064	3,000	3,000	3,500
51014 Other Pay	12,323	52,596	63,334	63,334	16,050
51015 Mitigation Pay	8,030	2,440	2,440	2,440	
51020 Extra Help	33,518	37,542	42,000	42,000	62,000
51030 Overtime	95,704	58,889	100,000	100,000	100,000
51100 Co Contribution FICA	74,596	61,208	80,230	80,230	80,007
51110 Co Contribution Retirement	232,160	197,579	248,763	248,763	269,084
51111 Retirement Allowance	1,475	200			
51120 Co Contribution-Group Insuranc	144,989	122,190	169,825	169,825	165,781
51121 Contribution Deferred Comp					653
51150 Interfund Workers Compensation	43,604	44,411	44,411	44,411	64,347
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,487,836	1,259,734	1,627,133	1,627,133	1,654,910 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	18,578	19,391	39,700	39,700	40,400
52060 Communications	4,904	3,914	5,500	9,500	5,500
52090 Household Expense	4,433	3,694	7,000	7,000	7,000
52120 Maintenance Equipment	66,742	104,277	90,000	90,000	98,000
52125 Other Dept Fuel & Oil	45,483	36,645	49,000	49,000	59,000
52128 Outside Vehicle Repair	27,410	16,015	20,000	20,000	25,000
52130 Maintenance Structure/Imprvmnt	7,002	5,757	5,000	5,000	5,000
52136 Computer Hardware			1,000	1,000	1,000
52150 Memberships	3,488	3,463	4,500	4,500	4,500
52170 Office Expenses	507	2,556	750	750	750
52173 Subscription-Publication			500	500	500
52200 Rents & Leases Equipment					23,184
52203 Prof & Spec Volunteers	49,935	48,224	50,000	50,000	50,000
52210 Rents/Leases Structures/Ground	2,450	2,450	5,300	5,300	5,300
52220 Small Tools	80,090	28,600	60,000	79,166	60,000
52230 Special Departmental Expense	15,840	22,701	23,800	23,800	23,800
52232 Employment Training	7,836	2,931	7,500	7,500	7,500
52250 Transportation & Travel	490		1,000	1,000	1,000
52260 Utilities	36,953	31,241	35,000	35,000	22,500
TOTAL SERVICES AND SUPPLIES	* 372,141	331,859	405,550	428,716	439,934 *
<b>OTHER CHARGES</b>					
53200 Contribution to Other Agencies			59,850	59,850	59,850
53340 Retire Long-Term Debt			35,000	35,000	35,000
53400 Interest Expense	13,020		15,550	15,550	15,000
53601 Interfund Ins ISF Premium	3,938	3,033	3,033	3,033	3,870
53602 Interfund Gen Insurance & Bond	12,733	9,619	14,039	14,039	9,125
53610 Interfund Postage	355	398	655	655	523
53611 Interfund Printing	261	238	375	375	375
53613 Interfund Fleet Admin	1,644	632	2,856	2,856	1,244
53616 Interfund Vehicle Maintenance	5,996		7,804	7,804	8,623
53620 Interfd Information Technology	15,212	7,082	23,228	23,228	17,202
53623 Interfund Fingerprints	399	625	300	300	250
53636 Interfund IT Equipment Replmnt	1,476	816			

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53670 Interfund Overhead (A-87) Cost	50,501	39,442	8,174	8,174	58,048
53680 Interfund Transfer Out			144,900	144,900	144,900
53683 Interfund Drug Testing	349	288	260	260	260
53685 Interfund Office Expense	13				
53689 Interfund Physical/Drug	3,829	7,206	4,800	4,800	3,400
TOTAL OTHER CHARGES	* 109,726	69,379	320,824	320,824	357,670 *
CAPITAL ASSETS					
54300 Capital Asset	9,987	60,021	512,600	512,600	
54300 71 SCBA Units					397,600
54300 Air Compressor					50,000
TOTAL CAPITAL ASSETS	* 9,987	60,021	512,600	512,600	447,600 *
TOTAL GROSS BUDGET	** 1,979,690	1,720,993	2,866,107	2,889,273	2,900,114 *
TOTAL NET BUDGET	** 1,979,690	1,720,993	2,866,107	2,889,273	2,900,114 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,979,690	1,720,993	2,866,107	2,889,273	2,900,114 *
USER PAY REVENUES					
46237 Private Pay		31,926			
46280 Mutual Assistance	75,690	40,752	10,000	10,000	60,000
46327 Live Oak City Fire Contract	383,108	287,331	383,108	383,108	383,108
46575 Interfund Admin-Misc Depts		14,132	16,000	16,000	28,400
46582 Interfund Misc. Transfer	41,792	25,972	15,000	38,166	
47407 Other Sales	130				
47503 Contribution Frm Non Gov Agenc	3,156	6,702	3,000	3,000	3,000
TOTAL USER PAY REVENUES	* 503,876	406,815	427,108	450,274	474,508 *
GOVERNMENTAL REVENUES					
43225 Victim Restitution	3,536	16			
45135 St Other in Lieu	308				
45270 St Homeowners Property Tax	18,059	8,823	18,500	18,500	18,500
45306 Fed Grant			617,310	617,310	617,310
45380 Fed Wildlife Refuge	513				
TOTAL GOVERNMENTAL REVENUES	* 22,416	8,839	635,810	635,810	635,810 *
GENERAL REVENUES					
41110 Property Tax Current Secured	1,145,203	679,598	1,350,000	1,350,000	1,350,000
41111 Property Tax Curnt Supplementl	5,984	2,788	12,750	12,750	6,000
41120 Property Tax Current Unsecured	90,750	88,010	90,000	90,000	90,000
41220 Property Tax Prior Unsecured	12,098	1,199-			
41225 Fire Special Tax	265,741	158,527	270,000	270,000	270,000
41226 Fire Special Tax Prior	14,734	4,433	15,000	15,000	10,000
44100 Interest Apportioned	9,674	2,530	6,000	6,000	3,000
TOTAL GENERAL REVENUES	* 1,544,184	934,687	1,743,750	1,743,750	1,729,000 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: COUNTY SERVICE AREA F (CONTINUED)  
 FUNCTION: ACTIVITY:  
 DEPT 0-305  
 FUND 0305

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	1,001				
TOTAL OTHER FINANCING SOURCES	* 1,001				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		59,439	59,439	60,796 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,071,477	1,350,341	2,866,107	2,889,273	2,900,114 *
UNREIMBURSED COSTS	** 91,787-	370,652			*
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	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 14.00	14.00	14.00	14.00	14.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51150 Interfund Workers Compensation	3,361	2,965	2,965	2,965	1,279
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 3,361	2,965	2,965	2,965	1,279 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	2,961	2,989	9,050	9,050	9,050
52060 Communications	1,823	1,563	2,220	2,220	2,200
52090 Household Expense	49	865	1,700	1,700	1,700
52120 Maintenance Equipment	24,243	10,920	15,000	15,000	15,000
52125 Other Dept Fuel & Oil	6,711	6,338	6,500	6,500	7,000
52130 Maintenance Structure/Imprvmnt	2,689	514	2,500	2,500	2,500
52135 Software License & Maintenance	466	152	2,800	2,800	2,800
52150 Memberships			1,000	1,000	1,000
52173 Subscription-Publication	981		1,000	1,000	1,000
52203 Prof & Spec Volunteers	13,782	11,181	15,000	15,000	15,000
52220 Small Tools	8,871	4,085	15,000	15,000	15,000
52230 Special Departmental Expense	2,458	4,681	7,900	7,900	7,900
52232 Employment Training	767	2,181	5,000	5,000	5,000
52250 Transportation & Travel	1,200	1,000	2,500	2,500	2,500
52260 Utilities	3,909	3,357	5,000	5,000	5,000
TOTAL SERVICES AND SUPPLIES	* 70,910	49,826	92,170	92,170	92,650 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	547	726	726	726	944
53602 Interfund Gen Insurance & Bond	3,833	2,871	4,225	4,225	2,073
53616 Interfund Vehicle Maintenance	603		378	378	418
53623 Interfund Fingerprints	310	74	125	125	125
53628 Interfund Admin - Misc Depts		7,066	8,000	8,000	14,200
53670 Interfund Overhead (A-87) Cost	1,595	642-	30,626	30,626	1,455-
53683 Interfund Drug Testing			50	50	50
53689 Interfund Physical/Drug	2,300	1,107	70	70	70
TOTAL OTHER CHARGES	* 9,188	11,202	44,200	44,200	16,425 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset	13,589		67,200	67,200	
54300 12 SCBA Units		1			67,200
54300 Type I Engine		2			316,500
TOTAL CAPITAL ASSETS	* 13,589		67,200	67,200	383,700 *
TOTAL GROSS BUDGET	** 97,048	63,993	206,535	206,535	494,054 *
TOTAL NET BUDGET	** 97,048	63,993	206,535	206,535	494,054 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		58,955	58,955	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 97,048	63,993	265,490	265,490	494,054 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
46280 Mutual Assistance	6,782	4,181	8,000	8,000	8,000
46582 Interfund Misc. Transfer			64,890	64,890	64,890
TOTAL USER PAY REVENUES	* 6,782	4,181	72,890	72,890	72,890 *
GOVERNMENTAL REVENUES					
45135 St Other in Lieu	37				
45270 St Homeowners Property Tax	2,239	1,114	2,200	2,200	2,200
45380 Fed Wildlife Refuge	62				
TOTAL GOVERNMENTAL REVENUES	* 2,338	1,114	2,200	2,200	2,200 *
GENERAL REVENUES					
41110 Property Tax Current Secured	145,529	87,710	165,000	165,000	165,000
41111 Property Tax Curnt Supplementl	716	348	1,700	1,700	1,700
41120 Property Tax Current Unsecured	11,223	11,099	13,000	13,000	13,000
41220 Property Tax Prior Unsecured	1,456	149-			
44100 Interest Apportioned	11,403	4,396	10,700	10,700	6,000
TOTAL GENERAL REVENUES	* 170,327	103,404	190,400	190,400	185,700 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				233,264 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 179,447	108,699	265,490	265,490	494,054 *
UNREIMBURSED COSTS	** 82,399-	44,706-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51150 Interfund Workers Compensation	4,198	3,293	3,293	3,293	1,594
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,198	3,293	3,293	3,293	1,594 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	7,588	102	8,900	8,900	8,900
52060 Communications	899	1,111	1,000	1,000	1,000
52090 Household Expense		120			
52120 Maintenance Equipment	21,121	8,603	16,000	16,000	16,000
52125 Other Dept Fuel & Oil	6,507	3,360	8,800	8,800	8,800
52130 Maintenance Structure/Imprvmnt		210			
52150 Memberships		825	1,500	1,500	1,500
52203 Prof & Spec Volunteers	18,429	17,982	14,000	14,000	14,000
52210 Rents/Leases Structures/Ground	24,000	18,000	24,000	24,000	24,000
52220 Small Tools	13,884	3,378	12,000	12,000	12,000
52230 Special Departmental Expense	3,244	4,484	11,900	11,900	11,900
52232 Employment Training	108	1,451	6,000	6,000	6,000
52250 Transportation & Travel	600	1,000	2,000	2,000	2,000
52260 Utilities	5,278	3,981	4,500	4,500	5,500
TOTAL SERVICES AND SUPPLIES	* 101,658	64,607	110,600	110,600	111,600 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	681	706	706	706	1,064
53602 Interfund Gen Insurance & Bond	5,621	4,122	6,159	6,159	3,109
53616 Interfund Vehicle Maintenance	334		472	472	522
53623 Interfund Fingerprints	57		50	50	25
53628 Interfund Admin - Misc Depts		7,066	8,000	8,000	14,200
53670 Interfund Overhead (A-87) Cost	3,670	1,608	1,608	1,608	1,555-
53683 Interfund Drug Testing			50	50	50
53689 Interfund Physical/Drug	572		550	550	550
TOTAL OTHER CHARGES	* 10,935	13,502	17,595	17,595	17,965 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset			84,000	84,000	
54300 15 SCBA Units	1				84,000
54300 Type I Engine	2				328,000
TOTAL CAPITAL ASSETS	*		84,000	84,000	412,000 *
TOTAL GROSS BUDGET	** 116,791	81,402	215,488	215,488	543,159 *
TOTAL NET BUDGET	** 116,791	81,402	215,488	215,488	543,159 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		120,922	120,922	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 116,791	81,402	336,410	336,410	543,159 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
46280 Mutual Assistance	22,681	15,802	8,000	8,000	8,000
46582 Interfund Misc. Transfer			80,010	80,010	80,010
TOTAL USER PAY REVENUES	* 22,681	15,802	88,010	88,010	88,010 *
GOVERNMENTAL REVENUES					
45135 St Other in Lieu	52				
45270 St Homeowners Property Tax	2,927	1,408	3,100	3,100	3,100
45380 Fed Wildlife Refuge	86				
TOTAL GOVERNMENTAL REVENUES	* 3,065	1,408	3,100	3,100	3,100 *
GENERAL REVENUES					
41110 Property Tax Current Secured	188,560	110,135	220,000	220,000	220,000
41111 Property Tax Curnt Supplementl	985	450	2,300	2,300	2,300
41120 Property Tax Current Unsecured	14,750	14,058	14,500	14,500	14,500
41220 Property Tax Prior Unsecured	2,027	194-			
44100 Interest Apportioned	9,805	4,007	8,500	8,500	6,000
TOTAL GENERAL REVENUES	* 216,127	128,456	245,300	245,300	242,800 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				209,249 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 241,873	145,666	336,410	336,410	543,159 *
UNREIMBURSED COSTS	** 125,082-	64,264-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52170 Office Expenses	191				
52180 Professional/Specialized Srvs	53,718	183,436	1,265,250	1,265,250	691,350
52228 Map Supplies & Photocopying					10,000
52232 Employment Training		200			
52250 Transportation & Travel		27			
TOTAL SERVICES AND SUPPLIES	* 53,909	183,663	1,265,250	1,265,250	701,350 *
OTHER CHARGES					
53614 Interfund Misc Non-Road			45,127	45,127	
53647 Interfund Road	9,754				
TOTAL OTHER CHARGES	* 9,754		45,127	45,127	*
TOTAL GROSS BUDGET	** 63,663	183,663	1,310,377	1,310,377	701,350 *
INTRAFUND TRANSFERS					
55235 Intrafund Administration Srvs	492		30,970	30,970	80,489
TOTAL INTRAFUND TRANSFERS	* 492		30,970	30,970	80,489 *
TOTAL NET BUDGET	** 64,155	183,663	1,341,347	1,341,347	781,839 *
USER PAY REVENUES					
46578 Interfund Trans In-Special Rev	63,800		1,341,347	1,341,347	781,839
TOTAL USER PAY REVENUES	* 63,800		1,341,347	1,341,347	781,839 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 63,800		1,341,347	1,341,347	781,839 *
UNREIMBURSED COSTS	** 355	183,663			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	729,883	519,219	768,593	768,593	734,106
51011 Planning Commission	3,465	2,695	4,000	4,000	4,620
51014 Other Pay	11,793	13,589	2,000	2,000	1,800
51020 Extra Help	397	17,866			
51030 Overtime		2,290			
51100 Co Contribution FICA	55,159	41,461	57,757	57,757	54,875
51110 Co Contribution Retirement	137,817	106,133	152,389	152,389	152,621
51111 Retirement Allowance	7,076				
51120 Co Contribution-Group Insuranc	93,614	93,724	126,098	126,098	137,977
51121 Contribution Deferred Comp		300	652	652	1,306
51130 Co Contrib Unemploymnt Insrnc	9,922	10,350			
51150 Interfund Workers Compensation	3,125	8,101	8,101	8,101	3,120
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,052,251	815,728	1,119,590	1,119,590	1,090,425 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,339	472	2,200	2,200	2,200
52150 Memberships	211	170	900	900	755
52156 Prof & Spec EIR Consultants			50,000	50,000	50,000
52170 Office Expenses	2,609	506	1,950	1,950	1,950
52173 Subscription-Publication	1,243	3,139	2,750	2,750	2,500
52180 Professional/Specialized Srvs	1,792,317	400,666	2,307,462	2,790,091	2,099,686
52190 Publication Legal Notice	459	934	5,000	5,000	3,400
52193 Prof & Spec Services Admin	77,406	47,886	100,000	216,589	54,504
52220 Small Tools			100	100	100
52230 Special Departmental Expense	1,641	3,079	4,675	4,675	11,275
52232 Employment Training	615	977	3,710	3,710	6,300
52250 Transportation & Travel	855	180	1,250	1,250	3,500
TOTAL SERVICES AND SUPPLIES	* 1,879,695	458,009	2,479,997	3,079,215	2,236,170 *
<b>OTHER CHARGES</b>					
53200 Contribution to Other Agencies	12,000	11,000	11,000	11,000	10,000
53601 Interfund Ins ISF Premium	14,379	20,681	20,681	20,681	19,080
53606 Interfund Building Inspection	3,862		3,000	3,000	9,500
53613 Interfund Fleet Admin	831	379	1,429	1,429	746
53615 Interfund Fuel & Oil	7,033	1,812	7,535	7,535	7,574
53616 Interfund Vehicle Maintenance	4,654		4,754	4,754	5,253
53620 Interfd Information Technology	22,574	9,989	29,306	29,306	36,768
53623 Interfund Fingerprints		50			100
53636 Interfund IT Equipment Replmnt	1,844	1,020			
53689 Interfund Physical/Drug		414	265	265	265
53694 Interfund Measure M	10,646				
TOTAL OTHER CHARGES	* 77,823	45,345	77,970	77,970	89,286 *
TOTAL GROSS BUDGET	** 3,009,769	1,319,082	3,677,557	4,276,775	3,415,881 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	1,745		1,239	1,239	1,239
55203 Intrafund Printing	1,210	621	530	530	530
55204 Intrafund Copier Rental	712	1,212			2,593

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
55205 Intrafund Gen Insurance/Bonds	281	286	322	322	332
55211 Intrafund Fingerprints		81	80	80	80
55216 Intrafund Mapping Service	226-	543-			
55235 Intrafund Administration Svcs	365,597		337,473	337,473	95,000
55240 Intrafund Overhead (A-87) Cost	55,265	43,262	44,223	44,223	100,499
TOTAL INTRAFUND TRANSFERS	* 424,584	44,919	383,867	383,867	200,273 *
TOTAL NET BUDGET	** 3,434,353	1,364,001	4,061,424	4,660,642	3,616,154 *
USER PAY REVENUES					
42299 SB1473 Spec Revolving Fund Fee	147	120	100	100	150
42300 Construction Permits	344,825	307,781	300,000	300,000	300,000
42630 Mobile Home Permits	1,122	1,122	1,500	1,500	1,500
46103 LAFCO Contracts	32,496	1,483	25,000	25,000	30,000
46132 Research Special Services	1,051				
46149 EIR Consultants			25,000	25,000	25,000
46150 Photocopy Charges	20	460			
46152 Plan & Engineering Fees	394,335	395,441	2,177,462	2,177,462	1,515,686
46313 Other Services		1,054			
46607 Inter Special Dept Expense Rev	320	60			
47503 Contribution Frm Non Gov Agenc	2,342	2,603			
47520 Sutter Pointe Measure M	469,271				
TOTAL USER PAY REVENUES	* 1,245,929	710,124	2,529,062	2,529,062	1,872,336 *
GOVERNMENTAL REVENUES					
45289 St Fish And Game Grants	12,700	36,443	150,000	150,000	562,958
45306 Fed Grant	800,000				
45664 Other Governmental Agencies	11,698	12,737			
TOTAL GOVERNMENTAL REVENUES	* 824,398	49,180	150,000	150,000	562,958 *
TOTAL REVENUES	** 2,070,327	759,304	2,679,062	2,679,062	2,435,294 *
UNREIMBURSED COSTS	** 1,364,026	604,697	1,382,362	1,981,580	1,180,860 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
DDPB Dep Dir of Planning & Building	7906- 9629	1.00	.50	1.00	1.00
PLMA Planning Manager	7906- 9629	1.00			
PRPL Principal Planner	7165- 8736	2.00	1.00	1.00	1.00
SEPL Senior Planner	6563- 8000	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
OR					
ASPL Asst Planner	5073- 6207				
GISA Geographic Info Syst Analyst	5360- 6563	1.00	1.00	1.00	1.00
DDPB Dep Dir of Planning & Building	7906- 9629			.50	
BIMA Building Inspection Manager	6163- 7520	1.00			
BIN3 Building Inspector III	4814- 5906	2.00	2.00	1.00	2.00
OR					
BIN2 Building Inspector II	4334- 5360			1.00	2.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PLANNING & BUILDING DEPT 2-724  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
BIN2 Building Inspector II	4334- 5360	1.00		1.00	
SPTE Senior Permit Technician	3443- 4285	1.00		1.00	
SPTE Senior Permit Technician	3443- 4285		1.00		1.00
PETE Permit Technician	3261- 4060	2.00		2.00	
PETE Permit Technician	3261- 4060		2.00		2.00
TOTAL BUDGET UNIT POSITIONS	** 9.00	11.00	10.00	11.00	11.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,207,515	792,560	1,025,757	1,025,757	1,039,194
51014 Other Pay	24,159	4,271	4,300	4,300	8,512
51020 Extra Help	30,717	33,281	48,000	48,000	48,000
51030 Overtime	11,343	7,320	23,000	23,000	23,000
51100 Co Contribution FICA	93,084	60,501	82,665	82,665	81,147
51110 Co Contribution Retirement	229,867	157,305	203,373	203,373	222,598
51111 Retirement Allowance	12,024	11			
51120 Co Contribution-Group Insuranc	202,539	171,240	233,653	233,653	245,190
51121 Contribution Deferred Comp		400	2,612	2,612	653
51130 Co Contrib Unemploymnt Insrnc	5,441	13,896	10,000	10,000	10,000
51150 Interfund Workers Compensation	108,758	88,479	88,479	88,479	112,735
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,925,447	1,329,264	1,721,839	1,721,839	1,791,029 *
<b>SERVICES AND SUPPLIES</b>					
52045 Weed Control Chemicals	12,083	121,313	156,000	156,000	156,000
52050 Clothing & Personal	11,056	11,489	11,125	11,125	10,750
52060 Communications	12,229	8,488	15,500	15,500	13,500
52090 Household Expense	1,883	2,030	2,500	2,500	2,500
52115 Misc Vehicle Maintenance	4,905	2,464	2,000	2,000	2,000
52121 Maintenance Equipment Contract	169				
52122 Stock Parts	91,225	41,633	80,000	80,000	75,000
52124 Fuel & Oil	124,221	84,130	156,000	156,000	154,000
52130 Maintenance Structure/Imprvmnt	5,063	1,736	15,000	15,000	5,000
52135 Software License & Maintenance	15,651	6,810	52,850	52,850	11,650
52136 Computer Hardware					2,000
52150 Memberships	893	252	900	900	1,000
52166 General Supplies	375,526	250,560	370,000	390,000	370,000
52170 Office Expenses	4,641	991	6,200	6,200	4,200
52173 Subscription-Publication	865	66	865	865	415
52180 Professional/Specialized Srvs	5,979,996	766,106	2,375,258	3,010,092	4,914,766
52190 Publication Legal Notice		281	9,600	9,600	2,800
52200 Rents & Leases Equipment	21,881	9,319	25,000	25,000	34,766
52214 Special Dept Exp 5th St Bridge			5,000	5,000	5,000
52220 Small Tools	23,720	6,766	8,500	12,350	9,000
52225 Office Equipment	180	264	2,000	2,000	2,000
52230 Special Departmental Expense	1,171	774	1,200	1,200	1,200
52232 Employment Training	1,369	1,812	5,000	5,000	5,000
52234 Spec Dept Exp-Paving Materials	39,806		100,000	100,000	50,000
52242 Special Dept Exp-Safety/Enviro		551	700	700	800
52249 Other Equipment		4,693			
52250 Transportation & Travel	3,362	1,125	5,000	5,000	5,000
52260 Utilities	51,994	41,528	55,000	55,000	27,500
TOTAL SERVICES AND SUPPLIES	* 6,783,889	1,365,181	3,461,198	4,119,882	5,865,847 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	42,052	36,076	36,076	36,076	31,408
53602 Interfund Gen Insurance & Bond	10,096	9,491	10,588	10,588	9,358
53607 Interfund DS Admin - Road	466,711		658,431	658,431	298,035
53610 Interfund Postage	600	56	787	787	603

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53611 Interfund Printing	281	68	2,125	2,125	2,225
53612 Interfund Copier Rental	1,571	453	1,450	1,450	431
53613 Interfund Fleet Admin	22,442	9,980	36,656	36,656	19,647
53616 Interfund Vehicle Maintenance	320,178		272,209	272,209	300,765
53620 Interfd Information Technology	23,973	10,304	33,460	33,460	22,770
53623 Interfund Fingerprints	228	222	125	125	275
53636 Interfund IT Equipment Replmnt	1,845	1,020			
53641 Interfund DS Admin Services					497,727
53648 Interfund Water Resources	41,708				
53654 Interfund Plant Acquisition	22,832				15,000
53658 Interfund Paper & Supplies	100				
53659 Interfund Road Ditch Work	10,090		30,000	30,000	30,000
53665 Interfund Audit Expense	2,445		2,705	2,705	3,597
53670 Interfund Overhead (A-87) Cost	167,865	101,132	101,132	101,132	87,599
53683 Interfund Drug Testing	376	309	500	500	500
53687 Inter Special Dept Expense	387				
53689 Interfund Physical/Drug	906	1,040	1,610	1,610	1,610
TOTAL OTHER CHARGES	* 1,136,686	170,151	1,187,854	1,187,854	1,321,550 *
CAPITAL ASSETS					
54300 Capital Asset	256,261		346,300	346,300	
54300 Replacement Water Truck		1			200,000
54300 Replacement Utility Bed Truck		2			35,000
54300 Replacement 3/4 Ton Truck		3			30,000
54300 Replacement Plotter/Printer		4			12,700
TOTAL CAPITAL ASSETS	* 256,261		346,300	346,300	277,700 *
TOTAL GROSS BUDGET	**10,102,283	2,864,596	6,717,191	7,375,875	9,256,126 *
TOTAL NET BUDGET	**10,102,283	2,864,596	6,717,191	7,375,875	9,256,126 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				11,793 *
TOTAL INCREASE IN OBLIGATED F/B	*		5,000	5,000	5,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**10,102,283	2,864,596	6,722,191	7,380,875	9,272,919 *
USER PAY REVENUES					
42060 Transportation Permit Oversize	14,680	23,696	16,000	16,000	10,000
42156 Project Permits	41,806	12,350	20,000	20,000	13,000
44210 Rent Land and Buildings	26,760				
46152 Plan & Engineering Fees	940	150	1,000	1,000	2,000
46221 Road & Street Services	48,663				
46510 Interfund Fuel & Oil	4,798	3,113			7,000
46559 Interfund Plant Acquisition	31,867				
46561 Interfund Misc Non-Road	61,111		134,567	154,567	31,950
46578 Interfund Trans In-Special Rev	25,000				
46582 Interfund Misc. Transfer		75,000		78,850	

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46615 Interfund Measure M	10,646				
47407 Other Sales	268	136			
47503 Contribution Frm Non Gov Agenc		10,921	391,000	391,000	857,679
47515 Contrib from othr Agency Sut C	2,265		3,000	3,000	
47517 Contrib From Oth Agency Cities	337,192				
47518 Contribution Frm Oth Spec Dist		25,000		25,000	
47521 Insurance Reimbursement		1,598			
47540 Refund	504	670			
TOTAL USER PAY REVENUES	* 606,500	152,634	565,567	689,417	921,629 *
GOVERNMENTAL REVENUES					
43225 Victim Restitution		53			
45120 St Highway Users Tax 2104	960,279	770,158	935,900	935,900	1,020,212
45121 St Highway Users Tax 2106	171,605	141,730	171,900	171,900	178,319
45122 St Highway Users Tax 2103	1,449,184	1,808,066	1,300,000	1,300,000	1,744,456
45129 St Prop 111 2105	680,416	555,289	802,200	802,200	751,916
45131 St Other Revenue	581,030				
45135 St Other in Lieu	79				
45245 St RSTP Funds	278,075	278,075	278,075	278,075	278,075
45270 St Homeowners Property Tax	4,648	2,284			
45373 Fed Bridge Replacement Prgrm	1,106,117	11,027	349,020	349,020	937,221
45380 Fed Wildlife Refuge	132				
45394 Fed Other Aid	1,833,357	123,882			746,370
TOTAL GOVERNMENTAL REVENUES	* 7,064,922	3,690,564	3,837,095	3,837,095	5,656,569 *
GENERAL REVENUES					
41110 Property Tax Current Secured	299,940	178,793	200,000	200,000	200,000
41111 Property Tax Curnt Supplementl	1,533	720			
41120 Property Tax Current Unsecured	23,352	22,781			
41220 Property Tax Prior Unsecured	3,108	309-			
41410 Transportation Tax	712,689	676,661	728,473	728,473	730,000
44100 Interest Apportioned	113,636	43,516	85,000	85,000	29,500
TOTAL GENERAL REVENUES	* 1,154,258	922,162	1,013,473	1,013,473	959,500 *
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	8,621				
TOTAL OTHER FINANCING SOURCES	* 8,621				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,306,056	1,306,056	1,735,221 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 8,834,301	4,765,360	6,722,191	6,846,041	9,272,919 *
UNREIMBURSED COSTS	** 1,267,982	1,900,764-		534,834	*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
ADDS Asst Dir Dev Svcs-Public Works 9172-11105	1.00	.60	.60	.60	.60
SECE Senior Civil Engineer 7606- 9261	1.00				
ASCI Associate Civil Engineer 6888- 8400	1.00				

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
ROMS Road Maint. Superintendent	5256- 6447	1.00	1.00	1.00	1.00	1.00
SRET Senior Engineering Technician	4519- 5529	1.00				
PWS2 Public Works Maint Super II	4320- 5345	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	1.00
PWS1 Public Works Maint Super I	3878- 4800	2.00	2.00	2.00	2.00	2.00
PWLM Public Works Lead Maint Worker	3636- 4519	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	6.00
PWM2 Public Works Maint Worker II	3082- 3847	12.00	12.00	12.00	12.00	12.00
OR						
PWM1 Public Works Maint Worker I	2765- 3443					
OR						
PWMT Public Works Maint Wkr Trainee	2343- 2917					
TOTAL BUDGET UNIT POSITIONS	**	30.00	26.60	26.60	26.60	26.60 *



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: TRANSPORTATION DEVELOPMENT  
 FUNCTION: PUBLIC WAYS AND FACILITIES  
 ACTIVITY: TRANSPORTATION SYSTEMS  
 DEPT 3-300  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53200 Contribution to Other Agencies	129,199	80,458	150,000	150,000	106,469
TOTAL OTHER CHARGES	* 129,199	80,458	150,000	150,000	106,469 *
TOTAL GROSS BUDGET	** 129,199	80,458	150,000	150,000	106,469 *
TOTAL NET BUDGET	** 129,199	80,458	150,000	150,000	106,469 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
41410 Transportation Tax	129,199	69,051	150,000	150,000	106,469
TOTAL GOVERNMENTAL REVENUES	* 129,199	69,051	150,000	150,000	106,469 *
TOTAL REVENUES	** 129,199	69,051	150,000	150,000	106,469 *
UNREIMBURSED COSTS	**	11,407			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52150 Memberships	460	460	460	460	460
52260 Utilities	30,297	24,385	38,000	38,000	38,000
TOTAL SERVICES AND SUPPLIES	* 30,757	24,845	38,460	38,460	38,460 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	141	16	16	16	20
53620 Interfd Information Technology	257				
53628 Interfund Admin - Misc Depts			1,000	1,000	
53641 Interfund DS Admin Services	8,642		1,110	1,110	13,509
53670 Interfund Overhead (A-87) Cost	477	332	332	332	69
TOTAL OTHER CHARGES	* 9,517	348	2,458	2,458	13,598 *
TOTAL GROSS BUDGET	** 40,274	25,193	40,918	40,918	52,058 *
TOTAL NET BUDGET	** 40,274	25,193	40,918	40,918	52,058 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		35,132	35,132	13,546 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 40,274	25,193	76,050	76,050	65,604 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45135 St Other in Lieu	13		30	30	30
45270 St Homeowners Property Tax	738	368	770	770	770
45380 Fed Wildlife Refuge	21				
TOTAL GOVERNMENTAL REVENUES	* 772	368	800	800	800 *
GENERAL REVENUES					
41110 Property Tax Current Secured	54,222	29,606	52,000	52,000	52,000
41111 Property Tax Curnt Supplementl	249	115			
41120 Property Tax Current Unsecured	3,711	3,662	3,250	3,250	3,304
41220 Property Tax Prior Unsecured	496	49-			
44100 Interest Apportioned	23,177	8,144	20,000	20,000	9,500
TOTAL GENERAL REVENUES	* 81,855	41,478	75,250	75,250	64,804 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 82,627	41,846	76,050	76,050	65,604 *
UNREIMBURSED COSTS	** 42,353-	16,653-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		850	850	380 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		850	850	380 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	737	259	850	850	380
TOTAL GENERAL REVENUES	* 737	259	850	850	380 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 737	259	850	850	380 *
UNREIMBURSED COSTS	** 737-	259-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		520	520	221 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		520	520	221 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	432	152	520	520	221
TOTAL GENERAL REVENUES	* 432	152	520	520	221 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 432	152	520	520	221 *
UNREIMBURSED COSTS	** 432-	152-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52130 Maintenance Structure/Imprvmnt			1,124	1,124	1,124
52150 Memberships	140	140	140	140	140
52180 Professional/Specialized Srvs			2,000	2,000	2,000
52260 Utilities	14,012	11,900	14,000	14,000	15,000
TOTAL SERVICES AND SUPPLIES	* 14,152	12,040	17,264	17,264	18,264 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	5	5	5	5	7
53628 Interfund Admin - Misc Depts			2,500	2,500	
53641 Interfund DS Admin Services	3,601		1,110	1,110	13,509
53670 Interfund Overhead (A-87) Cost	292	161	161	161	28-
TOTAL OTHER CHARGES	* 3,898	166	3,776	3,776	13,488 *
TOTAL GROSS BUDGET	** 18,050	12,206	21,040	21,040	31,752 *
TOTAL NET BUDGET	** 18,050	12,206	21,040	21,040	31,752 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		4,059	4,059	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 18,050	12,206	25,099	25,099	31,752 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assmnts Curnt	17,846	9,925	18,000	18,000	18,000
41223 Prop Tax Special Assmnts Prior		80			
44100 Interest Apportioned	5,635	1,962	7,099	7,099	3,002
TOTAL GENERAL REVENUES	* 23,481	11,967	25,099	25,099	21,002 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				10,750 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 23,481	11,967	25,099	25,099	31,752 *
UNREIMBURSED COSTS	** 5,431-	239			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	274,845	240,707	311,198	311,198	347,221
51014 Other Pay			1,900	1,900	3,304
51020 Extra Help			8,000	8,000	8,000
51030 Overtime	4,509	2,048	5,000	5,000	4,400
51100 Co Contribution FICA	20,148	17,514	23,676	23,676	25,273
51110 Co Contribution Retirement	51,896	47,725	61,702	61,702	73,497
51111 Retirement Allowance	2,643				
51120 Co Contribution-Group Insuranc	59,224	48,554	60,434	60,434	64,555
51150 Interfund Workers Compensation	1,918	1,970	1,970	1,970	2,431
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 415,183	358,518	473,880	473,880	528,681 *
<b>SERVICES AND SUPPLIES</b>					
52045 Weed Control Chemicals	9,278	2,903	17,000	17,000	17,000
52050 Clothing & Personal	1,473	954	1,575	1,575	1,000
52060 Communications	1,900	1,477	3,100	3,100	2,160
52120 Maintenance Equipment	912	163	1,400	1,400	1,400
52130 Maintenance Structure/Imprvmnt	3,261	729			500
52150 Memberships	983	760	985	985	1,085
52166 General Supplies		206			
52169 Outside Printing	1,289	1,766	3,500	3,500	3,000
52170 Office Expenses	2,633	274	750	750	750
52172 Postage		847			
52173 Subscription-Publication	148	176	150	150	150
52180 Professional/Specialized Srvs		63	30,000	330,000	15,000
52190 Publication Legal Notice		2,560			
52200 Rents & Leases Equipment			2,500	2,500	2,500
52220 Small Tools		107	600	600	700
52230 Special Departmental Expense	4,947	200	5,950	5,950	13,500
52232 Employment Training		129	1,500	1,500	2,000
52250 Transportation & Travel	941	140	1,250	1,250	1,250
52260 Utilities	289	232	650	650	650
TOTAL SERVICES AND SUPPLIES	* 28,054	13,686	70,910	370,910	62,645 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	694	813	813	813	931
53613 Interfund Fleet Admin	3,046	1,389	5,713	5,713	2,486
53615 Interfund Fuel & Oil	12,958	3,684	13,736	13,736	10,319
53616 Interfund Vehicle Maintenance	40,501		37,110	37,110	39,526
53620 Interfd Information Technology	6,053	3,068	8,321	8,321	5,368
53623 Interfund Fingerprints	25		50	50	250
53636 Interfund IT Equipment Replmnt	738	408			
53641 Interfund DS Admin Services	11,931				
53647 Interfund Road	6,809				
53689 Interfund Physical/Drug	290		350	350	375
TOTAL OTHER CHARGES	* 83,045	9,362	66,093	66,093	59,255 *
TOTAL GROSS BUDGET	** 526,282	381,566	610,883	910,883	650,581 *
<b>INTRAFUND TRANSFERS</b>					

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WATER RESOURCES DEPT 1-922  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
55202 Intrafund Postage	121	116	1,000	1,000	161
55203 Intrafund Printing			150	150	150
55204 Intrafund Copier Rental	55	653	73	73	1,452
55205 Intrafund Gen Insurance/Bonds	1,350	1,261	1,456	1,456	754
55208 Intrafund Drug Testing			90	90	90
55211 Intrafund Fingerprints	32		40	40	40
55235 Intrafund Administration Srvs	121,255		102,137	102,137	162,189
TOTAL INTRAFUND TRANSFERS	* 122,813	2,030	104,946	104,946	164,836 *
TOTAL NET BUDGET	** 649,095	383,596	715,829	1,015,829	815,417 *
USER PAY REVENUES					
46152 Plan & Engineering Fees	106,825	360	2,500	2,500	1,500
46509 Interfund Road Ditch Work	10,090		30,000	30,000	30,000
46530 Interfund Water Agencies	289,092		257,020	557,020	262,025
46533 Interfund From Zone 9			750	750	750
46561 Interfund Misc Non-Road	45,824				
46575 Interfund Admin-Misc Depts			4,630	4,630	4,000
46613 Inter Maintenance & Improvemnt	32,348-		9,275	9,275	
47407 Other Sales	5				
47515 Contrib from othr Agency Sut C	75,251		174,700	174,700	84,743
47521 Insurance Reimbursement	1,260	19,843			
47540 Refund	74				
TOTAL USER PAY REVENUES	* 496,073	20,203	478,875	778,875	383,018 *
GOVERNMENTAL REVENUES					
45111 St Grant	60,807				
45306 Fed Grant	1,296				
TOTAL GOVERNMENTAL REVENUES	* 62,103				*
TOTAL REVENUES	** 558,176	20,203	478,875	778,875	383,018 *
UNREIMBURSED COSTS	** 90,919	363,393	236,954	236,954	432,399 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
ADDS Asst Dir Dev Svcs-Public Works 9172-11105		.20	.20	.20	.20
DDPW Dep Director PW-Water Resource 7906- 9629	1.00	1.00	1.00	1.00	1.00
ASCI Associate Civil Engineer 6888- 8400					1.00
PWS1 Public Works Maint Super I 3878- 4800	1.00	1.00	1.00	1.00	1.00
WWSO Water Wastewater System Oper 4285- 5266	1.00	1.00	1.00	1.00	
PWEO Public Works Equip Operator 3443- 4285	1.00	1.00	1.00	1.00	1.00
PWM2 Public Works Maint Worker II 3082- 3847	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 5.00	5.20	5.20	5.20	5.20 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: FLOOD CONTROL DEPT 1-923  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: FLOOD CONTROL & SOIL/WATER CON FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52179 Prof & Spec Legislatv Advocacy	25,207	20,586	29,700	29,700	29,700
52180 Professional/Specialized Srvs		2,000			
52213 Special Dept Expense Flood	22,303		548,000	548,000	148,000
52230 Special Departmental Expense		32	500	500	500
TOTAL SERVICES AND SUPPLIES	* 47,510	22,618	578,200	578,200	178,200 *
TOTAL GROSS BUDGET	** 47,510	22,618	578,200	578,200	178,200 *
TOTAL NET BUDGET	** 47,510	22,618	578,200	578,200	178,200 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45111 St Grant	96,844		548,000	548,000	148,000
TOTAL GOVERNMENTAL REVENUES	* 96,844		548,000	548,000	148,000 *
TOTAL REVENUES	** 96,844		548,000	548,000	148,000 *
UNREIMBURSED COSTS	** 49,334-	22,618	30,200	30,200	30,200 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SERVICES AND SUPPLIES</b>					
52166 General Supplies		1,825			
52200 Rents & Leases Equipment		6,260			
TOTAL SERVICES AND SUPPLIES	*	8,085			*
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	39	48	48	48	35
53641 Interfund DS Admin Services			1,110	1,110	
53648 Interfund Water Resources	239,086		130,250	430,250	126,000
TOTAL OTHER CHARGES	* 239,125	48	131,408	431,408	126,035 *
TOTAL GROSS BUDGET	** 239,125	8,133	131,408	431,408	126,035 *
TOTAL NET BUDGET	** 239,125	8,133	131,408	431,408	126,035 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		7,202	7,202	11,315 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 239,125	8,133	138,610	438,610	137,350 *
<b>USER PAY REVENUES</b>					
46526 Interfund From Zone 6	22,601				
46527 Interfund From Zone 7	27,020				
46528 Interfund From Zone 4	30,202				
46529 Interfund From Zone 5	14,368				
46532 Interfund From Zone 8	13,767				
46578 Interfund Trans In-Special Rev		300,000		300,000	
46586 Interfund From El Cerrito	702				
47543 Contribtn Frm Oth Agcy YC RDA	3,397	1,811	2,000	2,000	2,000
TOTAL USER PAY REVENUES	* 112,057	301,811	2,000	302,000	2,000 *
<b>GOVERNMENTAL REVENUES</b>					
45135 St Other in Lieu	31				
45270 St Homeowners Property Tax	1,789	887	1,800	1,800	1,800
45380 Fed Wildlife Refuge	51				
TOTAL GOVERNMENTAL REVENUES	* 1,871	887	1,800	1,800	1,800 *
<b>GENERAL REVENUES</b>					
41110 Property Tax Current Secured	112,594	67,823	123,560	123,560	124,000
41111 Property Tax Curnt Supplementl	599	280			
41120 Property Tax Current Unsecured	8,995	8,843	8,150	8,150	8,150
41220 Property Tax Prior Unsecured	1,205	119-			
41625 YC RDA SUCCSOR ACY-RESID DISTR	3,607	194			
44100 Interest Apportioned	3,322	1,606	3,100	3,100	1,400
TOTAL GENERAL REVENUES	* 130,322	78,627	134,810	134,810	133,550 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*

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)  
 (1985)      BUDGET UNIT FINANCING USES DETAIL      FUNCTION:  
 SCHEDULE 9      FOR FISCAL YEAR 2014-15      ACTIVITY:      FUND 0320

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL AVAILABLE FINANCING	** 244,250	381,325	138,610	438,610	137,350 *
UNREIMBURSED COSTS	** 5,125-	373,192-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53648 Interfund Water Resources			114,025	114,025	114,025
TOTAL OTHER CHARGES	*		114,025	114,025	114,025 *
TOTAL GROSS BUDGET	**		114,025	114,025	114,025 *
TOTAL NET BUDGET	**		114,025	114,025	114,025 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*				950 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		114,025	114,025	114,975 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41524 Prop Spec Assmnt Curnt Zn 4		17,626	33,025	33,025	33,025
41525 Prop Spec Assmnt Curnt Zn 5		8,008	14,750	14,750	14,750
41526 Prop Spec Assmnt Curnt Zn 6		11,778	23,000	23,000	23,950
41527 Prop Spec Assmt Curnt Zn 7		15,948	28,750	28,750	28,750
41528 Prop Spec Assmnt Curnt Zn 8		11,599	14,500	14,500	14,500
41534 Prop Spec Assmnt Prior Zn 4		77			
41535 Prop Spec Assmnt Prior Zn 5		64			
41536 Prop Spec Assmnt Prior Zn 6		157			
41537 Prop Spec Assmnt Prior Zn 7		1,845			
44100 Interest Apportioned		230			
TOTAL GENERAL REVENUES	*	67,332	114,025	114,025	114,975 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	67,332	114,025	114,025	114,975 *
UNREIMBURSED COSTS	**	67,332-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53601 Interfund Ins ISF Premium		1	1	1	1
TOTAL OTHER CHARGES	*	1	1	1	1 *
TOTAL GROSS BUDGET	**	1	1	1	1 *
TOTAL NET BUDGET	**	1	1	1	1 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		550	550	249 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	1	551	551	250 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	490	172	551	551	250
TOTAL GENERAL REVENUES	* 490	172	551	551	250 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 490	172	551	551	250 *
UNREIMBURSED COSTS	** 490-	171-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53601 Interfund Ins ISF Premium		1	1	1	1
53670 Interfund Overhead (A-87) Cost					48
TOTAL OTHER CHARGES	*	1	1	1	49 *
TOTAL GROSS BUDGET	**	1	1	1	49 *
TOTAL NET BUDGET	**	1	1	1	49 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		3,364	3,364	1,101 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	1	3,365	3,365	1,150 *
USER PAY REVENUES					
46260 Drainage/Water Hook-Up Charges			600	600	
46268 New Construction Drainage Fees			600	600	
TOTAL USER PAY REVENUES	*		1,200	1,200	*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	2,197	772	2,165	2,165	1,150
TOTAL GENERAL REVENUES	* 2,197	772	2,165	2,165	1,150 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,197	772	3,365	3,365	1,150 *
UNREIMBURSED COSTS	** 2,197-	771-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53601 Interfund Ins ISF Premium		1	1	1	1
TOTAL OTHER CHARGES	*	1	1	1	1 *
TOTAL GROSS BUDGET	**	1	1	1	1 *
TOTAL NET BUDGET	**	1	1	1	1 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		41	41	21 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	1	42	42	22 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	42	15	42	42	22
TOTAL GENERAL REVENUES	*	42	42	42	22 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	**	42	42	42	22 *
UNREIMBURSED COSTS	**	42-	14-		*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53601 Interfund Ins ISF Premium		1	1	1	1
TOTAL OTHER CHARGES	*	1	1	1	1 *
TOTAL GROSS BUDGET	**	1	1	1	1 *
TOTAL NET BUDGET	**	1	1	1	1 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		1,309	1,309	679 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**	1	1,310	1,310	680 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,327	466	1,310	1,310	680
TOTAL GENERAL REVENUES	* 1,327	466	1,310	1,310	680 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,327	466	1,310	1,310	680 *
UNREIMBURSED COSTS	** 1,327-	465-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52130 Maintenance Structure/Imprvmnt	6,601				
52180 Professional/Specialized Srvs	1,274		4,185	4,185	6,768
TOTAL SERVICES AND SUPPLIES	* 7,875		4,185	4,185	6,768 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	7	14	14	14	19
53614 Interfund Misc Non-Road			32,749	32,749	
53628 Interfund Admin - Misc Depts			300	300	873
53641 Interfund DS Admin Services	3,299		7,083	7,083	
53647 Interfund Road	641				
53653 Interfund Water Agency	30,202				
53670 Interfund Overhead (A-87) Cost					3,520
53692 Inter Maintenance & Improvemnt			1,850	1,850	
TOTAL OTHER CHARGES	* 34,149	14	41,996	41,996	4,412 *
CAPITAL ASSETS					
54200 Structures & Improvements		504	26,391	26,391	
TOTAL CAPITAL ASSETS	* 504	504	26,391	26,391	*
TOTAL GROSS BUDGET	** 42,024	518	72,572	72,572	11,180 *
TOTAL NET BUDGET	** 42,024	518	72,572	72,572	11,180 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 42,024	518	72,572	72,572	11,180 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assmnts Curnt	29,819				
41223 Prop Tax Special Assmnts Prior	383				
44100 Interest Apportioned	5,850	1,947	5,800	5,800	2,205
TOTAL GENERAL REVENUES	* 36,052	1,947	5,800	5,800	2,205 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		66,772	66,772	8,975 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 36,052	1,947	72,572	72,572	11,180 *
UNREIMBURSED COSTS	** 5,972	1,429-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52180 Professional/Specialized Srvs	1,543		5,069	5,069	1,505
TOTAL SERVICES AND SUPPLIES	* 1,543		5,069	5,069	1,505 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium		6	6	6	4
53628 Interfund Admin - Misc Depts			360	360	194
53653 Interfund Water Agency	14,368				
53670 Interfund Overhead (A-87) Cost					1,786
TOTAL OTHER CHARGES	* 14,368	6	366	366	1,984 *
TOTAL GROSS BUDGET	** 15,911	6	5,435	5,435	3,489 *
TOTAL NET BUDGET	** 15,911	6	5,435	5,435	3,489 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		7,565	7,565	1,511 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 15,911	6	13,000	13,000	5,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assmnts Curnt	14,329				
41223 Prop Tax Special Assmnts Prior	39				
44100 Interest Apportioned	12,497	4,347	13,000	13,000	5,000
TOTAL GENERAL REVENUES	* 26,865	4,347	13,000	13,000	5,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 26,865	4,347	13,000	13,000	5,000 *
UNREIMBURSED COSTS	** 10,954-	4,341-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52180 Professional/Specialized Srvs	287		942	942	4,150
TOTAL SERVICES AND SUPPLIES	* 287		942	942	4,150 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	59	71	71	71	3
53628 Interfund Admin - Misc Depts			70	70	535
53653 Interfund Water Agency	22,601				
TOTAL OTHER CHARGES	* 22,660	71	141	141	538 *
TOTAL GROSS BUDGET	** 22,947	71	1,083	1,083	4,688 *
TOTAL NET BUDGET	** 22,947	71	1,083	1,083	4,688 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		9,317	9,317	43,912 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 22,947	71	10,400	10,400	48,600 *
USER PAY REVENUES					
46260 Drainage/Water Hook-Up Charges	767				
46268 New Construction Drainage Fees					44,000
TOTAL USER PAY REVENUES	* 767				44,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assmnts Curnt	22,356				
41223 Prop Tax Special Assmnts Prior	245				
44100 Interest Apportioned	9,360	3,240	10,400	10,400	4,600
TOTAL GENERAL REVENUES	* 31,961	3,240	10,400	10,400	4,600 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 32,728	3,240	10,400	10,400	48,600 *
UNREIMBURSED COSTS	** 9,781-	3,169-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52180 Professional/Specialized Srvs	1,722		5,415	5,415	7,685
TOTAL SERVICES AND SUPPLIES	* 1,722		5,415	5,415	7,685 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	6	9	9	9	6
53614 Interfund Misc Non-Road			10,913	10,913	
53628 Interfund Admin - Misc Depts			400	400	992
53641 Interfund DS Admin Services	206		1,110	1,110	
53653 Interfund Water Agency	27,020				
53670 Interfund Overhead (A-87) Cost					74
53692 Inter Maintenance & Improvemnt			925	925	
TOTAL OTHER CHARGES	* 27,232	9	13,357	13,357	1,072 *
CAPITAL ASSETS					
54200 Structures & Improvements		2,132	2,778	2,778	
TOTAL CAPITAL ASSETS	*	2,132	2,778	2,778	*
TOTAL GROSS BUDGET	** 28,954	2,141	21,550	21,550	8,757 *
TOTAL NET BUDGET	** 28,954	2,141	21,550	21,550	8,757 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 28,954	2,141	21,550	21,550	8,757 *
USER PAY REVENUES					
46260 Drainage/Water Hook-Up Charges	900		500	500	500
TOTAL USER PAY REVENUES	* 900		500	500	500 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assmets Curnt	26,752				
41223 Prop Tax Special Assmnts Prior	268				
44100 Interest Apportioned	4,369	1,466	4,300	4,300	2,150
TOTAL GENERAL REVENUES	* 31,389	1,466	4,300	4,300	2,150 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		16,750	16,750	6,107 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 32,289	1,466	21,550	21,550	8,757 *
UNREIMBURSED COSTS	** 3,335-	675			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52180 Professional/Specialized Srvs	4,305				10,892
TOTAL SERVICES AND SUPPLIES	* 4,305				10,892 *
OTHER CHARGES					
53510 Developer Reimbursement		6,167			
53601 Interfund Ins ISF Premium	4	6	6	6	1
53628 Interfund Admin - Misc Depts					1,406
53653 Interfund Water Agency	13,767				
53670 Interfund Overhead (A-87) Cost	10	57	57	57	38
TOTAL OTHER CHARGES	* 13,781	6,230	63	63	1,445 *
TOTAL GROSS BUDGET	** 18,086	6,230	63	63	12,337 *
TOTAL NET BUDGET	** 18,086	6,230	63	63	12,337 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 18,086	6,230	63	63	12,337 *
USER PAY REVENUES					
46260 Drainage/Water Hook-Up Charges	11,494	3,278			
TOTAL USER PAY REVENUES	* 11,494	3,278			*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assmnts Curnt	13,690				
41223 Prop Tax Special Assmnts Prior	76				
44100 Interest Apportioned	476	184	63	63	180
TOTAL GENERAL REVENUES	* 14,242	184	63	63	180 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				12,157 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 25,736	3,462	63	63	12,337 *
UNREIMBURSED COSTS	** 7,650-	2,768			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53601 Interfund Ins ISF Premium	1	2	2	2	2
53614 Interfund Misc Non-Road			750	750	750
53653 Interfund Water Agency	1,173		750	750	750
53670 Interfund Overhead (A-87) Cost					60
TOTAL OTHER CHARGES	* 1,174	2	1,502	1,502	1,562 *
TOTAL GROSS BUDGET	** 1,174	2	1,502	1,502	1,562 *
TOTAL NET BUDGET	** 1,174	2	1,502	1,502	1,562 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		4,118	4,118	3,998 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,174	2	5,620	5,620	5,560 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41222 Prop Tx Special Assments Curnt	5,250	2,767	5,400	5,400	5,400
44100 Interest Apportioned	288	120	220	220	160
TOTAL GENERAL REVENUES	* 5,538	2,887	5,620	5,620	5,560 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 5,538	2,887	5,620	5,620	5,560 *
UNREIMBURSED COSTS	** 4,364-	2,885-			*



General  
Government

Section C





FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,153,386	935,171	1,247,249	1,247,249	1,219,964
51014 Other Pay	19,616	4,450	4,368	4,368	4,450
51020 Extra Help	34,632	34,532	16,000	16,000	16,000
51030 Overtime		9,295	5,000	5,000	2,500
51100 Co Contribution FICA	88,086	71,835	93,702	93,702	89,546
51110 Co Contribution Retirement	223,988	186,928	247,384	247,384	253,623
51111 Retirement Allowance	11,496				
51120 Co Contribution-Group Insuranc	231,375	213,130	261,270	261,270	301,495
51121 Contribution Deferred Comp		100	980	980	1,306
51130 Co Contrib Unemploymnt Insrnc	105				
51150 Interfund Workers Compensation	46,869	42,291	42,291	42,291	41,593
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,809,553	1,497,732	1,918,244	1,918,244	1,930,477 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,141	2,318	2,700	2,700	2,700
52120 Maintenance Equipment	783	214	1,500	1,500	800
52136 Computer Hardware	1,927	1,092	2,000	2,000	
52150 Memberships	555	555	555	555	555
52160 Miscellaneous Expense		200			
52170 Office Expenses	6,975	3,059	13,000	13,000	8,000
52172 Postage	200		500	500	500
52173 Subscription-Publication	4,031	2,031	3,000	3,000	3,000
52180 Professional/Specialized Srvs	4,986	1,718	3,000	3,000	3,000
52210 Rents/Leases Structures/Ground	597	414	600	600	650
52250 Transportation & Travel	8,040	4,422	8,500	8,500	8,500
TOTAL SERVICES AND SUPPLIES	* 30,235	16,023	35,355	35,355	27,705 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	1,238	1,366	1,366	1,366	1,831
53613 Interfund Fleet Admin	831	379	1,429	1,429	746
53615 Interfund Fuel & Oil	1,503	332	1,488	1,488	1,613
53616 Interfund Vehicle Maintenance	2,736		4,144	4,144	4,579
53620 Interfd Information Technology	131,154	49,238	198,835	198,835	125,614
53623 Interfund Fingerprints		50	25	25	100
53636 Interfund IT Equipment Replmnt	3,873	2,141			
53689 Interfund Physical/Drug		99	35	35	35
TOTAL OTHER CHARGES	* 141,335	53,605	207,322	207,322	134,518 *
<b>CAPITAL ASSETS</b>					
54300 Replacement - Pick-Up Truck	1				25,500
54300 Replacement - Small SUV	2				21,000
TOTAL CAPITAL ASSETS	*				46,500 *
TOTAL GROSS BUDGET	** 1,981,123	1,567,360	2,160,921	2,160,921	2,139,200 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	9,552	8,864	14,306	14,306	9,012
55203 Intrafund Printing	4,692	1,205	11,500	11,500	5,500
55204 Intrafund Copier Rental	1,370	2,357	1,400	1,400	4,511

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
55205 Intrafund Gen Insurance/Bonds	345	563	622	622	646
55211 Intrafund Fingerprints		64	80	80	80
TOTAL INTRAFUND TRANSFERS	* 15,959	13,053	27,908	27,908	19,749 *
TOTAL NET BUDGET	** 1,997,082	1,580,413	2,188,829	2,188,829	2,158,949 *
USER PAY REVENUES					
46117 Assessor-Service Charge	8,220	7,711	7,500	7,500	7,750
46177 Public Works Services Fees	3				
46325 Data Processing Services		3,940			
46578 Interfund Trans In-Special Rev	131,450	131,450	131,450	131,450	16,000
47500 Other Revenue		15	5,000	5,000	1,000
47540 Refund	194				
TOTAL USER PAY REVENUES	* 139,867	143,116	143,950	143,950	24,750 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 139,867	143,116	143,950	143,950	24,750 *
UNREIMBURSED COSTS	** 1,857,215	1,437,297	2,044,879	2,044,879	2,134,199 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COAS County Assessor	FLAT 9724	1.00	1.00	1.00	1.00
ASSA Assistant Assessor	6779- 8305	1.00	1.00	1.00	1.00
CHAP Chief Appraiser	5852- 7165	1.00	1.00	1.00	1.00
AUA3 Auditor-Appraiser III	4334- 5360	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
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
OR					
MATT Mapping/Title Technician	3297- 4107				
APRA Appraisal Aide	3082- 3847	1.00	1.00	1.00	1.00
ATSM Assessment Technical Srvs Mgr	4988- 6163	1.00			
ASOS Assessment Office Supervisor	4096- 5058		1.00	1.00	1.00
SRAT Senior Assessment Technician	3541- 4385		1.00	1.00	1.00
AST3 Assessment Technician III	3170- 3957	8.00	7.00	8.00	7.00
OR					
AST2 Assessment Technician II	2843- 3541				
OR					
AST1 Assessment Technician I	2553- 3170				
TOTAL BUDGET UNIT POSITIONS	** 22.00	22.00	22.00	22.00	22.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	648,384	560,827	690,837	693,326	692,015
51014 Other Pay	4,966	8,574	9,000	9,000	9,000
51020 Extra Help	45,673	35,937	30,260	50,069	8,200
51030 Overtime	2,727	1,141	5,000	5,000	5,000
51100 Co Contribution FICA	50,694	43,222	52,159	53,903	52,799
51110 Co Contribution Retirement	122,428	111,195	137,043	137,638	143,872
51111 Retirement Allowance	6,538				
51120 Co Contribution-Group Insuranc	105,501	100,640	121,823	121,823	137,716
51121 Contribution Deferred Comp	275	450	1,306	1,306	653
51130 Co Contrib Unemploymnt Insrnc	10,920				
51150 Interfund Workers Compensation	5,470	5,029	5,029	6,035	3,566
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,003,576	867,015	1,052,457	1,078,100	1,052,821 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,111	856	1,300	1,300	1,300
52120 Maintenance Equipment	165	940	350	350	350
52150 Memberships	1,878	1,514	1,600	1,600	1,600
52165 Legal Fees					
52169 Outside Printing		1,060	500	500	500
52170 Office Expenses	14,102	14,768	16,000	21,482	16,000
52173 Subscription-Publication	698	2,302	1,900	1,900	1,900
52180 Professional/Specialized Srvs	4,000			7,200	38,400
52210 Rents/Leases Structures/Ground					2,160
52232 Employment Training	920	1,938	9,150	9,150	9,150
52250 Transportation & Travel	279	1,335	3,200	3,200	3,200
TOTAL SERVICES AND SUPPLIES	* 23,153	24,713	34,000	46,682	74,560 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	584	1,818	1,818	1,818	2,738
53620 Interfd Information Technology	316,328	93,835	261,015	261,015	263,660
53623 Interfund Fingerprints	75	25	50	50	75
53636 Interfund IT Equipment Replmnt	2,398	1,325			
53651 Interfund Projects	75				
53685 Interfund Office Expense		7			
53688 Interfund Rents/Leases	2,136	1,602	2,136	2,136	
53689 Interfund Physical/Drug	273	62	280	280	280
TOTAL OTHER CHARGES	* 321,869	98,674	265,299	265,299	266,753 *
TOTAL GROSS BUDGET	** 1,348,598	990,402	1,351,756	1,390,081	1,394,134 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	12,330	9,405	15,599	15,599	13,319
55203 Intrafund Printing			1,900	1,900	600
55204 Intrafund Copier Rental	961	1,472	1,112	1,112	2,770
55205 Intrafund Gen Insurance/Bonds	268	253	281	281	302
55211 Intrafund Fingerprints	128	49	160	160	160
TOTAL INTRAFUND TRANSFERS	* 13,687	11,179	19,052	19,052	17,151 *
TOTAL NET BUDGET	** 1,362,285	1,001,581	1,370,808	1,409,133	1,411,285 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
46115 Audit & Accounting Fees-Auditr	2,500	2,500	2,500	2,500	2,500
46150 Photocopy Charges	1	2			
47500 Other Revenue	575				
47540 Refund	80	148			
TOTAL USER PAY REVENUES	* 3,156	2,650	2,500	2,500	2,500 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 3,156	2,650	2,500	2,500	2,500 *
UNREIMBURSED COSTS	** 1,359,129	998,931	1,368,308	1,406,633	1,408,785 *
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
ACL3 Account Clerk III 2843- 3541	2.00		2.00		
OR					
ACL2 Account Clerk II 2698- 3354					
OR					
ACL1 Account Clerk I 2553- 3170					
TOTAL BUDGET UNIT POSITIONS	** 10.00	10.00	10.00	10.00	10.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	172,357	144,514	173,020	173,020	173,020
51100 Co Contribution FICA	13,243	10,949	12,814	12,814	12,619
51110 Co Contribution Retirement	29,075	22,968	27,444	27,444	28,776
51111 Retirement Allowance	2,055	1,547	1,848	1,848	1,848
51120 Co Contribution-Group Insuranc	38,899	20,760	35,845	35,845	24,829
51150 Interfund Workers Compensation	574	560	560	560	1,019
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 256,203	201,298	251,531	251,531	242,111 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	7,770	5,501	6,000	6,000	6,000
52170 Office Expenses	2,019	858	1,800	1,800	1,800
52190 Publication Legal Notice	18,015	6,927	18,500	18,500	18,500
52225 Office Equipment		362	200	200	200
52230 Special Departmental Expense	1,791	1,628	3,000	3,000	3,000
52232 Employment Training			100	100	100
52250 Transportation & Travel	16,196	9,464	15,000	15,000	15,000
TOTAL SERVICES AND SUPPLIES	* 45,791	24,740	44,600	44,600	44,600 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	19,042	22,192	22,192	22,192	17,595
53620 Interfd Information Technology	16,129	6,575	25,176	25,176	17,356
53636 Interfund IT Equipment Replmnt	922	510			
TOTAL OTHER CHARGES	* 36,093	29,277	47,368	47,368	34,951 *
TOTAL GROSS BUDGET	** 338,087	255,315	343,499	343,499	321,662 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	234	128	990	990	403
55203 Intrafund Printing	341	2,200	600	600	2,135
55204 Intrafund Copier Rental	683	849	700	700	1,369
55205 Intrafund Gen Insurance/Bonds	367	366	431	431	439
TOTAL INTRAFUND TRANSFERS	* 1,625	3,543	2,721	2,721	4,346 *
TOTAL NET BUDGET	** 339,712	258,858	346,220	346,220	326,008 *
<b>USER PAY REVENUES</b>					
47407 Other Sales		85			
47540 Refund	3				
TOTAL USER PAY REVENUES	* 3	85			*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 3	85			*
UNREIMBURSED COSTS	** 339,709	258,773	346,220	346,220	326,008 *
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>					
COSU County Supervisor	FLAT 2873	5.00	5.00	5.00	5.00
TOTAL BUDGET UNIT POSITIONS	** 5.00	5.00	5.00	5.00	5.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	92,566	76,564	101,145	101,145	104,873
51013 Special Pay	2,509	1,979	2,300	2,300	2,600
51014 Other Pay	2,548	1,254	2,300	2,300	2,500
51020 Extra Help	2,105				
51030 Overtime	498				
51100 Co Contribution FICA	7,200	5,621	7,853	7,853	7,427
51110 Co Contribution Retirement	17,958	15,549	20,509	20,509	21,733
51111 Retirement Allowance	517				
51120 Co Contribution-Group Insuranc	25,850	23,691	28,326	28,326	31,237
51121 Contribution Deferred Comp	19	68	555	555	653
51130 Co Contrib Unemploymnt Insrnc		11,700			
51150 Interfund Workers Compensation	374	352	352	352	728
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 152,144	136,778	163,340	163,340	171,751 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	411	272	350	350	350
52120 Maintenance Equipment			500	500	250
52135 Software License & Maintenance	242				
52136 Computer Hardware					2,000
52150 Memberships	250	125	275	275	275
52170 Office Expenses	1,042	278	1,200	1,200	1,000
52180 Professional/Specialized Srvs			1,000	1,000	1,000
52210 Rents/Leases Structures/Ground	2,220	1,968	2,400	2,400	2,400
52225 Office Equipment		207			
52232 Employment Training	276	266	300	300	300
52250 Transportation & Travel	84	125	300	300	225
TOTAL SERVICES AND SUPPLIES	* 4,525	3,241	6,325	6,325	7,800 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	89	101	101	101	129
53620 Interfd Information Technology	4,485	1,798	6,110	6,110	4,534
53623 Interfund Fingerprints	50		50	50	50
53636 Interfund IT Equipment Replmnt	553	306			
53685 Interfund Office Expense	2	7			
53689 Interfund Physical/Drug	87		35	35	35
TOTAL OTHER CHARGES	* 5,266	2,212	6,296	6,296	4,748 *
TOTAL GROSS BUDGET	** 161,935	142,231	175,961	175,961	184,299 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	923	525	1,950	1,950	1,078
55203 Intrafund Printing	140		300	300	150
55204 Intrafund Copier Rental	303	377	336	336	608
55205 Intrafund Gen Insurance/Bonds	28	29	33	33	45
55208 Intrafund Drug Testing	41				
55211 Intrafund Fingerprints	64		40	40	40
TOTAL INTRAFUND TRANSFERS	* 1,499	931	2,659	2,659	1,921 *
TOTAL NET BUDGET	** 163,434	143,162	178,620	178,620	186,220 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CLERK OF THE BOARD DEPT 1-105  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
46150 Photocopy Charges			50	50	50
47540 Refund	3				
TOTAL USER PAY REVENUES	* 3		50	50	50 *
GOVERNMENTAL REVENUES					
43106 Administrative Service Revenue	850	600	750	750	750
TOTAL GOVERNMENTAL REVENUES	* 850	600	750	750	750 *
TOTAL REVENUES	** 853	600	800	800	800 *
UNREIMBURSED COSTS	** 162,581	142,562	177,820	177,820	185,420 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COCL County Clerk-Recorder FLAT 9162	.10	.10	.10	.10	.10
ACC1 Accountant I 3677- 4570	.03	.03	.03	.03	.03
BDC3 Board Clerk III 3443- 4265	2.00	1.80	1.80	1.80	2.00
OR					
BDC2 Board Clerk II 3259- 4062					
OR					
BDC1 Board Clerk I 2930- 3643					
EACB Exec Asst/Asst Clerk of Board 4265- 5184	.20	.20	.20	.20	
TOTAL BUDGET UNIT POSITIONS	** 2.13	2.13	2.13	2.13	2.13 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	278,754	220,115	277,462	277,462	282,798
51014 Other Pay	3,511	3,511	3,512	3,512	3,512
51020 Extra Help	15,066	267	10,000	10,000	12,000
51030 Overtime	1,405		2,000	2,000	2,000
51100 Co Contribution FICA	21,657	15,929	20,410	20,410	20,310
51110 Co Contribution Retirement	53,678	43,679	55,012	55,012	58,794
51111 Retirement Allowance	2,604				
51120 Co Contribution-Group Insuranc	48,888	41,179	49,407	49,407	52,491
51121 Contribution Deferred Comp	281	224	359	359	359
51150 Interfund Workers Compensation	1,271	1,196	1,196	1,196	1,407
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 427,115	326,100	419,358	419,358	433,671 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,624	1,177	2,000	2,000	1,700
52120 Maintenance Equipment	24,395	25,620	25,600	25,600	27,620
52135 Software License & Maintenance	34,689	36,296	40,000	40,000	42,000
52150 Memberships	470	358	300	300	360
52170 Office Expenses	1,672	944	2,200	2,200	2,200
52171 Copy/Printing Costs			400	400	400
52172 Postage	26,909	4,825	15,000	15,000	30,420
52173 Subscription-Publication		538	365	365	550
52180 Professional/Specialized Srvs	1,945	1,655	2,400	2,400	2,900
52210 Rents/Leases Structures/Ground	2,879	2,879	3,000	3,000	3,000
52225 Office Equipment	927				
52230 Special Departmental Expense	167,186	51,465	222,000	222,000	194,400
52232 Employment Training	303	1,278	1,920	1,920	2,000
52250 Transportation & Travel	416	1,535	2,800	2,800	2,600
TOTAL SERVICES AND SUPPLIES	* 263,415	128,570	317,985	317,985	310,150 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	409	520	520	520	662
53620 Interfd Information Technology	25,219	12,621	32,494	32,494	28,372
53623 Interfund Fingerprints			75	75	75
53636 Interfund IT Equipment Replmnt	3,873	2,141			
53685 Interfund Office Expense	2				
53689 Interfund Physical/Drug			195	195	195
TOTAL OTHER CHARGES	* 29,503	15,282	33,284	33,284	29,304 *
TOTAL GROSS BUDGET	** 720,033	469,952	770,627	770,627	773,125 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	8,035	1,505	2,052	2,052	3,883
55203 Intrafund Printing			175	175	175
55204 Intrafund Copier Rental	1,232	1,158	1,300	1,300	1,517
55205 Intrafund Gen Insurance/Bonds	626	622	741	741	740
55211 Intrafund Fingerprints			150	150	150
55216 Intrafund Mapping Service	226	543			
TOTAL INTRAFUND TRANSFERS	* 10,119	3,828	4,418	4,418	6,465 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL NET BUDGET	** 730,152	473,780	775,045	775,045	779,590 *
USER PAY REVENUES					
46125 Election Services	53,811	26	50,000	50,000	55,000
46127 Candidate Filing Fee		19,704	10,000	10,000	
46150 Photocopy Charges	110	309	100	100	100
46173 Miscellaneous	4,319	454			
46578 Interfund Trans In-Special Rev	17,181		10,000	10,000	20,000
47407 Other Sales	1,270	509	1,500	1,500	1,500
47500 Other Revenue	1				
47540 Refund	62				
TOTAL USER PAY REVENUES	* 76,754	21,002	71,600	71,600	76,600 *
GOVERNMENTAL REVENUES					
45111 St Grant	8,441		30,000	30,000	5,000
45131 St Other Revenue	2,447				
45280 St Mandate Postcard Reg	1,105	283	2,200	2,200	2,200
TOTAL GOVERNMENTAL REVENUES	* 11,993	283	32,200	32,200	7,200 *
TOTAL REVENUES	** 88,747	21,285	103,800	103,800	83,800 *
UNREIMBURSED COSTS	** 641,405	452,495	671,245	671,245	695,790 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COCL County Clerk-Recorder	FLAT 9162 .50	.50	.50	.50	.50
ASRV Asst Reg Voters	4482- 5540 1.00	1.00	1.00	1.00	1.00
ACC1 Accountant I	3677- 4570 .33	.33	.33	.33	.33
SREC Senior Elections Clerk	3001- 3740 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
OR					
ELC1 Elections Clerk I	2553- 3170				
TOTAL BUDGET UNIT POSITIONS	** 4.83	4.83	4.83	4.83	4.83 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	231,062	192,125	234,767	234,767	237,376
51013 Special Pay	840	609	840	840	840
51014 Other Pay	1,941	1,942	1,942	1,942	1,942
51020 Extra Help	752				
51030 Overtime	539				
51100 Co Contribution FICA	16,675	13,840	17,159	17,159	16,988
51110 Co Contribution Retirement	43,802	38,166	46,714	46,714	49,350
51111 Retirement Allowance	2,141				
51120 Co Contribution-Group Insuranc	48,330	41,286	49,233	49,233	52,657
51121 Contribution Deferred Comp	110	222	196	196	196
51150 Interfund Workers Compensation	2,250	2,212	2,212	2,212	3,027
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 348,442	290,402	353,063	353,063	362,376 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,083	870	1,200	1,200	1,200
52120 Maintenance Equipment		240	1,850	1,850	2,000
52135 Software License & Maintenance	30,367	26,367	32,811	32,811	32,811
52136 Computer Hardware	11,473	308			4,400
52150 Memberships	595	796	1,200	1,200	1,150
52170 Office Expenses	2,681	2,287	2,500	2,500	2,500
52172 Postage	32	22	70	70	75
52173 Subscription-Publication	150	150	200	200	200
52180 Professional/Specialized Srvs	3,873	2,434	19,000	19,000	60,000
52210 Rents/Leases Structures/Ground	4,158	3,544	4,380	4,380	4,380
52225 Office Equipment	1,866	315	1,200	1,200	11,200
52230 Special Departmental Expense		3,624	2,000	2,000	6,000
52232 Employment Training	508	611	1,210	1,210	800
52250 Transportation & Travel	327	1,348	1,655	1,655	1,900
TOTAL SERVICES AND SUPPLIES	* 57,113	42,916	69,276	69,276	128,616 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	278	358	358	358	469
53620 Interfd Information Technology	25,947	9,534	32,956	32,956	24,074
53636 Interfund IT Equipment Replmnt	3,136	1,733			
53685 Interfund Office Expense	2				
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 29,363	11,625	33,349	33,349	24,578 *
TOTAL GROSS BUDGET	** 434,918	344,943	455,688	455,688	515,570 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	12,713	7,929	10,311	10,311	11,781
55203 Intrafund Printing			650	650	325
55204 Intrafund Copier Rental	2,464	1,656	2,464	2,464	2,307
55205 Intrafund Gen Insurance/Bonds	207	209	240	240	246
55211 Intrafund Fingerprints			40	40	40
TOTAL INTRAFUND TRANSFERS	* 15,384	9,794	13,705	13,705	14,699 *
TOTAL NET BUDGET	** 450,302	354,737	469,393	469,393	530,269 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
46150 Photocopy Charges	38,370	20,450	25,000	25,000	25,000
46173 Miscellaneous	834	431	300	300	300
46190 Public Guardian/Conservtr Fees		560			
46210 Recording Fees Recorder	352,229	226,953	325,000	325,000	290,000
46320 Other Chgs Current Services		69			
46325 Data Processing Services	19,731	13,584	15,000	15,000	15,000
46578 Interfund Trans In-Special Rev	11,981		77,000	77,000	171,000
47407 Other Sales		25			
TOTAL USER PAY REVENUES	* 423,145	262,072	442,300	442,300	501,300 *
GOVERNMENTAL REVENUES					
43210 Other Court Fines		550			
TOTAL GOVERNMENTAL REVENUES	* 550				*
TOTAL REVENUES	** 423,145	262,622	442,300	442,300	501,300 *
UNREIMBURSED COSTS	** 27,157	92,115	27,093	27,093	28,969 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COCL County Clerk-Recorder	FLAT 9162	.25	.25	.25	.25
ASCR Asst County Clerk-Recorder	4728- 5852	.50	.50	.50	.50
SDCR Supvg Deputy Clerk-Recorder	3383- 4213	.70	.70	.70	.70
ACC1 Accountant I	3677- 4570	.18	.18	.18	.18
DCR3 Deputy Clerk-Recorder III	3001- 3740	3.50	3.50	3.50	3.50
OR					
DCR2 Deputy Clerk-Recorder II	2843- 3541				
OR					
DCR1 Deputy Clerk-Recorder I	2553- 3170				
TOTAL BUDGET UNIT POSITIONS	** 5.13	5.13	5.13	5.13	5.13 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	120,653	101,702	127,294	127,294	128,368
51013 Special Pay	360	360	360	360	360
51014 Other Pay	1,941	1,941	1,950	1,950	1,950
51020 Extra Help	251		251	251	
51100 Co Contribution FICA	9,012	7,662	9,439	9,439	9,244
51110 Co Contribution Retirement	22,852	20,275	25,309	25,309	26,688
51111 Retirement Allowance	1,146				
51120 Co Contribution-Group Insuranc	21,981	19,797	23,520	23,520	25,416
51121 Contribution Deferred Comp	38	62	65	65	65
51150 Interfund Workers Compensation	491	406	406	406	559
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 178,725	152,205	188,594	188,594	192,650 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	492	386	800	800	600
52120 Maintenance Equipment		240	150	150	150
52135 Software License & Maintenance	4,509	4,020	5,300	5,300	5,300
52136 Computer Hardware		308			325
52150 Memberships	45	258	200	200	260
52170 Office Expenses	1,740	1,828	1,350	1,350	1,500
52172 Postage	14		100	100	80
52173 Subscription-Publication		150	130	130	150
52180 Professional/Specialized Srvs	36				
52225 Office Equipment	800	315	700	700	400
52232 Employment Training	257	626	1,000	1,000	750
52250 Transportation & Travel	51	514	1,500	1,500	1,750
TOTAL SERVICES AND SUPPLIES	* 7,944	8,645	11,230	11,230	11,265 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	162	121	121	121	190
53620 Interfd Information Technology	4,488	2,867	12,080	12,080	5,513
53636 Interfund IT Equipment Replmnt	369	204			
53685 Interfund Office Expense	2				
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 5,021	3,192	12,236	12,236	5,738 *
TOTAL GROSS BUDGET	** 191,690	164,042	212,060	212,060	209,653 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	3,080	2,375	3,174	3,174	3,259
55203 Intrafund Printing			100	100	100
55204 Intrafund Copier Rental		263	1,364	1,364	
55205 Intrafund Gen Insurance/Bonds	69	69	81	81	94
55211 Intrafund Fingerprints			40	40	40
TOTAL INTRAFUND TRANSFERS	* 3,149	2,707	4,759	4,759	3,493 *
TOTAL NET BUDGET	** 194,839	166,749	216,819	216,819	213,146 *
<b>USER PAY REVENUES</b>					
42620 Marriage Licenses	20,573	18,450	21,000	21,000	21,000

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: COUNTY CLERK (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: OTHER PROTECTION  
 DEPT 2-710  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46150 Photocopy Charges	254	128	300	300	200
46173 Miscellaneous	48	26			
46320 Other Chgs Current Services	93,323	87,010	86,725	86,725	90,000
TOTAL USER PAY REVENUES	* 114,198	105,614	108,025	108,025	111,200 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 114,198	105,614	108,025	108,025	111,200 *
UNREIMBURSED COSTS	** 80,641	61,135	108,794	108,794	101,946 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COCL County Clerk-Recorder	FLAT 9162	.15	.15	.15	.15
ASCR Asst County Clerk-Recorder	4728- 5852	.50	.50	.50	.50
SDCR Supvg Deputy Clerk-Recorder	3383- 4213	.30	.30	.30	.30
ACC1 Accountant I	3677- 4570	.06	.06	.06	.08
DCR3 Deputy Clerk-Recorder III	3001- 3740	1.50	1.50	1.20	1.50
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	2.21	2.51	2.53 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53200 Contribution to Other Agencies	18,040	6,388	20,000	20,000	20,000
TOTAL OTHER CHARGES	* 18,040	6,388	20,000	20,000	20,000 *
TOTAL GROSS BUDGET	** 18,040	6,388	20,000	20,000	20,000 *
TOTAL NET BUDGET	** 18,040	6,388	20,000	20,000	20,000 *
USER PAY REVENUES					
42621 Marriage Lic Domestic Violence	18,040	6,388	20,000	20,000	20,000
TOTAL USER PAY REVENUES	* 18,040	6,388	20,000	20,000	20,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 18,040	6,388	20,000	20,000	20,000 *
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	602,587	473,745	637,959	637,959	668,620
51013 Special Pay	2,522	957	2,250	2,250	
51014 Other Pay	61,695	25,919	29,000	29,000	30,761
51020 Extra Help	5,485	336			
51100 Co Contribution FICA	46,504	30,789	43,389	43,389	46,009
51110 Co Contribution Retirement	114,274	94,136	126,894	126,894	139,007
51111 Retirement Allowance	5,426				
51120 Co Contribution-Group Insuranc	66,080	46,692	65,906	65,906	82,554
51121 Contribution Deferred Comp	250	525	784	784	1,894
51150 Interfund Workers Compensation	12,729	13,187	13,187	13,187	8,454
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 917,552	686,286	919,369	919,369	977,299 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	3,387	2,411	5,000	5,000	5,000
52120 Maintenance Equipment			400	400	400
52135 Software License & Maintenance	340				
52136 Computer Hardware	214		500	500	500
52150 Memberships	215	150	215	215	215
52169 Outside Printing	709	141	1,250	1,250	1,250
52170 Office Expenses	3,207	3,388	4,500	4,500	4,500
52173 Subscription-Publication	581	314	500	500	500
52180 Professional/Specialized Srvs			30,000	30,000	30,000
52190 Publication Legal Notice			500	500	500
52210 Rents/Leases Structures/Ground					591
52225 Office Equipment	549	1,733	750	750	750
52230 Special Departmental Expense	86	207	500	500	500
52232 Employment Training	770	1,377	1,000	1,000	1,500
52250 Transportation & Travel	6,590	10,534	10,680	10,680	12,500
TOTAL SERVICES AND SUPPLIES	* 16,648	20,255	55,795	55,795	58,706 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	465	528	528	528	676
53606 Interfund Building Inspection	140				
53620 Interfd Information Technology	29,839	9,750	37,310	37,310	31,985
53623 Interfund Fingerprints	25	25	50	50	25
53636 Interfund IT Equipment Replmnt	1,336	816			
53651 Interfund Projects			25,000	25,000	25,000
53685 Interfund Office Expense		7			
53688 Interfund Rents/Leases	567	425	567	567	
53689 Interfund Physical/Drug	62	62	70	70	70
TOTAL OTHER CHARGES	* 32,434	11,613	63,525	63,525	57,756 *
TOTAL GROSS BUDGET	** 966,634	718,154	1,038,689	1,038,689	1,093,761 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	68	98	156	156	143
55203 Intrafund Printing	109	95	265	265	150
55204 Intrafund Copier Rental	530	660	588	588	1,065
55205 Intrafund Gen Insurance/Bonds	216	220	244	244	231

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY ADMINISTRATOR DEPT 1-102  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
55211 Intrafund Fingerprints	32	49	65	65	65
TOTAL INTRAFUND TRANSFERS	* 955	1,122	1,318	1,318	1,654 *
TOTAL NET BUDGET	** 967,589	719,276	1,040,007	1,040,007	1,095,415 *
USER PAY REVENUES					
46103 LAFCO Contracts	648	183	3,500	3,500	3,500
46150 Photocopy Charges	3	31			
46320 Other Chgs Current Services	3,872				
47407 Other Sales	20				
47540 Refund	82				
TOTAL USER PAY REVENUES	* 4,625	214	3,500	3,500	3,500 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 4,625	214	3,500	3,500	3,500 *
UNREIMBURSED COSTS	** 962,964	719,062	1,036,507	1,036,507	1,091,915 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
CCAO County Admin Officer - CONTRCT FLAT 15417	1.00	1.00	1.00	1.00	.90
ASCA Asst County Adm 10622-12896	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
OR					
PRAN Principal Analyst 6779- 8305					
OR					
SRAN Senior Analyst 5852- 7165					
PUIO Public Information Officer 5852- 7165	.90	.80	.80	.80	.80
SRAN Senior Analyst 5852- 7165	2.00	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
EACB Exec Asst/Asst Clerk of Board 4265- 5184	1.00	.80	.80	.80	
EXSC Executive Secretary - C 3643- 4478	1.00				
BDC3 Board Clerk III 3443- 4265		.20	.20	.20	
OR					
BDC2 Board Clerk II 3259- 4062					
OR					
BDC1 Board Clerk I 2930- 3643					
TOTAL BUDGET UNIT POSITIONS	** 8.90	6.80	6.80	6.80	6.70 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52150 Memberships		336			500
52163 Auditing Fees	42,959	61,600	70,000	70,000	79,000
52166 General Supplies			7,500	7,500	7,500
52170 Office Expenses	102	500			
52178 Prof & Spec Legal		7,240	10,000	10,000	110,000
52179 Prof & Spec Legislatv Advocacy	104,689	62,846	85,000	85,000	85,000
52180 Professional/Specialized Srvs	28,472	73,367	121,000	159,246	140,000
52190 Publication Legal Notice	263				1,500
52202 Prof & Spec Assessment Appeals	2,060	1,800	3,500	3,500	3,500
52230 Special Departmental Expense	1		25,000	25,000	25,000
TOTAL SERVICES AND SUPPLIES	* 178,546	207,689	322,000	360,246	452,000 *
OTHER CHARGES					
53200 Contribution to Other Agencies	19,661	74,627	14,000	14,000	14,000
53200 YS Economic Development 411			52,000	52,000	52,000
53213 Contribution to Others			12,000	12,000	12,000
53217 Contrib Oth Agency Yuba City	207,260	283,524		539,899	
53400 Interest Expense		49			
53619 Interfund Misc. Transfer			155,289	155,289	
TOTAL OTHER CHARGES	* 226,921	358,200	233,289	773,188	78,000 *
TOTAL GROSS BUDGET	** 405,467	565,889	555,289	1,133,434	530,000 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	99				
55241 Intrafund Rents/Leases	5,000-	5,000-	5,000-	5,000-	5,000-
TOTAL INTRAFUND TRANSFERS	* 4,901-	5,000-	5,000-	5,000-	5,000-*
TOTAL NET BUDGET	** 400,566	560,889	550,289	1,128,434	525,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		136,608	136,608	114,058 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 400,566	560,889	686,897	1,265,042	639,058 *
USER PAY REVENUES					
46563 Interfund Audit Expense	27,095		29,978	29,978	39,861
46578 Interfund Trans In-Special Rev	49,879				
TOTAL USER PAY REVENUES	* 76,974		29,978	29,978	39,861 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL CANCELLATION OF OBLIGATED F/B	*			539,899	*
TOTAL GENERAL REVENUES	*				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: NON-DEPARTMENTAL EXPENSES (CONTINUED)  
 FUNCTION: GENERAL  
 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE  
 DEPT 1-103  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL REVENUES	** 76,974		29,978	569,877	39,861 *
UNREIMBURSED COSTS	** 323,592	560,889	656,919	695,165	599,197 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PERSONNEL TRANSITION COSTS DEPT 1-104  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SALARIES AND EMPLOYEE BENEFITS					
51010 Permanent Salaries			44,405	44,405	19,801
51014 Other Pay			49,200	49,200	18,000
51100 Co Contribution FICA			3,332	3,332	1,444
51110 Co Contribution Retirement			10,513	10,513	4,118
51120 Co Contribution-Group Insuranc			5,828	5,828	4,616
51130 Co Contrib Unemploymnt Insrnc			70,200	70,200	46,800
TOTAL SALARIES AND EMPLOYEE BENEFITS	*		183,478	183,478	94,779 *
TOTAL GROSS BUDGET	**		183,478	183,478	94,779 *
TOTAL NET BUDGET	**		183,478	183,478	94,779 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		183,478	183,478	94,779 *
TOTAL REVENUES	**		183,478	183,478	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
PLMA Planning Manager	7906- 9629		1.00		
PRPL Principal Planner	7165- 8736		1.00		
DED3 Deputy D A III	7348- 8963		1.00		
ACHI Assistant Chief Investigator	5934- 7263		1.00		
SRCR Senior Criminal Investigator	4634- 5705		2.00		
TOTAL BUDGET UNIT POSITIONS	**		6.00		4.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53000 Other Charges	207,362				
53569 Interfund Trans Out-Spec Rev	40,000				
53619 Interfund Misc. Transfer		75,000		75,000	
53680 Interfund Transfer Out				9,000	
TOTAL OTHER CHARGES	* 247,362	75,000		84,000	*
TOTAL GROSS BUDGET	** 247,362	75,000		84,000	*
INTRAFUND TRANSFERS					
55240 Intrafund Overhead (A-87) Cost	283,507-	365,973-	366,228-	366,228-	320,642-
TOTAL INTRAFUND TRANSFERS	* 283,507-	365,973-	366,228-	366,228-	320,642-*
TOTAL NET BUDGET	** 36,145-	290,973-	366,228-	282,228-	320,642-*
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		826,635	826,635	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 36,145-	290,973-	460,407	544,407	320,642-*
GENERAL REVENUES					
41110 Property Tax Current Secured	11,714,094	6,686,000	12,030,000	12,030,000	12,155,000
41111 Property Tax Curnt Supplementl	97,175	33,614	140,000	140,000	100,000
41120 Property Tax Current Unsecured	908,906	890,399	820,000	820,000	820,000
41220 Property Tax Prior Unsecured	117,193	13,819-	1,000	1,000	1,000
41221 Prop Tax In-Lieu - Veh Lic Fee	8,469,165	4,282,453	8,550,000	8,550,000	8,550,000
41222 Prop Tx Special Assments Curnt	70,770	40,431			50,000
41227 Transient Occupancy Tax	17,842	14,930	30,000	30,000	30,000
41300 Penalty & Cost Delinquent Tax	602,434	80,697	425,000	425,000	425,000
41310 Interest Delinquent Tax	786,455		450,000	450,000	500,000
41400 Sales & Use Taxes	2,577,198	2,042,925	2,400,000	2,400,000	2,500,000
41405 In-Lieu Local Sales & Use Tax	846,640	375,141	600,000	600,000	600,000
41620 Property Transfer Tax	364,757	244,912	250,000	250,000	250,000
41625 YC RDA SUCCSOR ACY-RESID DISTR	369,580	19,787			
42050 Franchises	1,222,959	1,116,775	1,500,000	1,500,000	1,200,000
43204 Judgements/Damages & Settlemnt	823	759			
43205 Red Light TVS 30%	1,342	1,033	1,200	1,200	1,200
43206 Co Share Traffic/PC 1463.001	43,156	35,953	40,000	40,000	40,000
43209 Co Share Criminal/PC 1463.001	13,762	6,791	13,000	13,000	13,000
43222 Red Light Fund/PC 1463.11	420	403	1,000	1,000	1,000
44100 Interest Apportioned	422,808	151,430	500,000	500,000	300,000
44102 Interest	33,767	6,595			
44230 Other Rents and Concessions			500	500	500
44232 Tobacco Settlement	1,268,936	834,099	850,000	850,000	850,000
45135 St Other in Lieu	2,943				
45270 St Homeowners Property Tax	172,436	84,613	180,000	180,000	180,000
45282 St Mandated Costs	25,234				

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
45380 Fed Wildlife Refuge	4,903		5,000	5,000	5,000
46106 County TVS 17%/VC 42007	790	632	1,000	1,000	1,000
46113 SB21 Recorder	8	8-			
46118 Supplemental Roll Admin Cost	24,087	10,817	30,000	30,000	30,000
46157 Property Tax Administratn Fees	646,197		600,000	600,000	600,000
46158 Collection Fee Administration	9,645	6,938	10,000	10,000	10,000
46290 Assessment Fee	385	175			
46301 A-87 Costs Reimbursement	3,134	12,808			42,431
46337 Forfeiture of Deposits	2,969				
46537 Interfund Trans In-Realignment		10,809-			
46540 Interfd Overhead (A-87) MH	1,463,895	1,067,113	1,067,113	1,067,113	1,103,288
46542 Interfund Overhead (A-87) Road	167,865	101,132	101,132	101,132	87,599
46543 Interfund Overhead(A-87) Fleet	86,234	12,545	12,545	12,545	19,366
46544 Interfd OH (A-87) Work Comp	23,510	16,864	16,864	16,864	21,736
46562 Interfund OH(A-87) MH Svc Act	174,959	123,405	123,405	123,405	149,153
46564 Interfd OH(A-87) Child Support	182,041	116,791	116,791	116,791	121,723
46567 Interfd Overhd (A-87) Liabilty	1,379	10,809-	21,617-	21,617-	3,573
46568 Interfund Overhead (A-87) IT	132,373	70,555	70,555	70,555	93,151
46569 Interfd Overhead (A-87) CSA-F	50,501	39,442	8,174	8,174	58,048
46570 Interfd Overhead (A-87) CSA-C	1,595	642-	30,626	30,626	1,455-
46571 Interfd Overhead (A-87) CSA-D	3,670	1,608	1,608	1,608	1,555-
46572 Inter Overhead (A-87) Airport	95,484	43,592	43,592	43,592	10,643-
46577 Interfund (A-87) CSA-G	142	57	57	57	35-
46578 Interfund Trans In-Special Rev			220,600	220,600	
46582 Interfund Misc. Transfer	182,182	2,195			
46617 Interfund Overhead A-87	63,389	24,133	24,133	24,133	911,767
47500 Other Revenue	118,649	56,825	2,500	2,500	
47503 Contribution Frm Non Gov Agenc			67,000	67,000	55,000
47522 DA Asset Forfeiture		265			
47541 Escheatment		20,422			
47543 Contribtn Frm Oth Agcy YC RDA	583,667	310,270	600,000	600,000	600,000
TOTAL GENERAL REVENUES	*34,174,448	18,952,237	31,912,778	31,912,778	32,465,847 *
OTHER FINANCING SOURCES					
48400 Sale of Fixed Assets-Vehicles	1,638				
TOTAL OTHER FINANCING SOURCES	* 1,638				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,282,492	2,061,492	1,350,675 *
TOTAL AVAILABLE FUND BALANCE 7/1	* 5,435,498	6,744,201	5,152,607	5,152,607	3,523,807 *
TOTAL REVENUES	**39,611,584	25,696,438	38,347,877	39,126,877	37,340,329 *
UNREIMBURSED COSTS	**39,647,729-	25,987,411-	37,887,470-	38,582,470-	37,660,971-*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: TRIAL COURTS-GENERAL DEPT 2-110  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: JUDICIAL FUND 0014

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
USER PAY REVENUES					
46551 Interfund General Fund Cost	3,853,396	3,500,000	3,966,291	3,966,291	3,805,433
TOTAL USER PAY REVENUES	* 3,853,396	3,500,000	3,966,291	3,966,291	3,805,433 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	80	441			
TOTAL GENERAL REVENUES	* 80	441			*
TOTAL REVENUES	** 3,853,476	3,500,441	3,966,291	3,966,291	3,805,433 *
UNREIMBURSED COSTS	** 3,853,476-	3,500,441-	3,966,291-	3,966,291-	3,805,433-*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: TRIAL COURT-COUNTY SHARE  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: JUDICIAL  
 DEPT 2-114  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53630 Interfund Trial Court Cost	3,853,396	3,500,000	3,966,291	3,966,291	3,805,433
TOTAL OTHER CHARGES	* 3,853,396	3,500,000	3,966,291	3,966,291	3,805,433 *
TOTAL GROSS BUDGET	** 3,853,396	3,500,000	3,966,291	3,966,291	3,805,433 *
TOTAL NET BUDGET	** 3,853,396	3,500,000	3,966,291	3,966,291	3,805,433 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				*
UNREIMBURSED COSTS	** 3,853,396	3,500,000	3,966,291	3,966,291	3,805,433 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PUBLIC SAFETY-GENERAL DEPT 2-210  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: POLICE PROTECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
USER PAY REVENUES					
46551 Interfund General Fund Cost	12,738,526	12,100,000	13,819,461	14,489,461	14,196,445
46578 Interfund Trans In-Special Rev	7,530,082	4,094,142	6,620,000	6,620,000	6,900,000
TOTAL USER PAY REVENUES	*20,268,608	16,194,142	20,439,461	21,109,461	21,096,445 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	10,124-	828-			
TOTAL GENERAL REVENUES	* 10,124-	828-			*
TOTAL REVENUES	**20,258,484	16,193,314	20,439,461	21,109,461	21,096,445 *
UNREIMBURSED COSTS	**20,258,484-	16,193,314-	20,439,461-	21,109,461-	21,096,445-*



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: PUBLIC SAFETY-COUNTY SHARE  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 2-215  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53644 Interfund Public Safety Costs	12,738,526	12,100,000	13,819,461	14,489,461	14,196,445
TOTAL OTHER CHARGES	*12,738,526	12,100,000	13,819,461	14,489,461	14,196,445 *
TOTAL GROSS BUDGET	**12,738,526	12,100,000	13,819,461	14,489,461	14,196,445 *
TOTAL NET BUDGET	**12,738,526	12,100,000	13,819,461	14,489,461	14,196,445 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				*
UNREIMBURSED COSTS	**12,738,526	12,100,000	13,819,461	14,489,461	14,196,445 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	113,239	56,348	61,247	61,247	122,826
51014 Other Pay	5,164	5,241	2,520	2,520	5,242
51100 Co Contribution FICA	9,050	4,698	4,871	4,871	9,534
51110 Co Contribution Retirement	21,365	11,157	12,143	12,143	25,536
51111 Retirement Allowance	1,114				
51120 Co Contribution-Group Insuranc	5,445	4,887	4,992	4,992	11,213
51150 Interfund Workers Compensation	393	422	422	422	407
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 155,770	82,753	86,195	86,195	174,758 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	74,539	7,457	21,049	21,049	7,400
52120 Maintenance Equipment	1,700		1,500	1,500	6,900
52136 Computer Hardware	2,178				
52150 Memberships	175	175	175	175	175
52170 Office Expenses	8	5	50	50	50
52173 Subscription-Publication			100	100	100
52180 Professional/Specialized Srvs	61,712	31,834	43,000	43,000	3,000
52190 Publication Legal Notice	393	393			500
52220 Small Tools		1,765		4,476	4,476
52230 Special Departmental Expense	9,170	500	2,500	2,500	2,500
52232 Employment Training	435	610	2,500	2,500	1,000
52250 Transportation & Travel	1,868	480	2,500	2,500	1,000
TOTAL SERVICES AND SUPPLIES	* 152,178	43,219	73,374	77,850	27,101 *
<b>OTHER CHARGES</b>					
53217 Contrib Oth Agency Yuba City	91,840	9,501	62,208	116,630	54,422
53601 Interfund Ins ISF Premium	161	153	153	153	193
53602 Interfund Gen Insurance & Bond	18	19	21	21	70
53610 Interfund Postage	10	8	9	9	17
53611 Interfund Printing	121	61	1,200	1,200	500
53613 Interfund Fleet Admin	277	126	476	476	248
53615 Interfund Fuel & Oil	1,696		1,979	1,979	1,707
53616 Interfund Vehicle Maintenance	2,105		2,467	2,467	2,726
53620 Interfd Information Technology	5,243	1,640	5,467	5,467	3,739
53628 Interfund Admin - Misc Depts	39,302		36,983	36,983	40,000
53636 Interfund IT Equipment Replmnt	369	204			
53670 Interfund Overhead (A-87) Cost	47,820	24,659	24,659	24,659	19,712
53680 Interfund Transfer Out	51,874	29,600	24,479	63,503	2,730
53683 Interfund Drug Testing			50	50	50
TOTAL OTHER CHARGES	* 240,836	65,971	160,151	253,597	126,114 *
TOTAL GROSS BUDGET	** 548,784	191,943	319,720	417,642	327,973 *
<b>INTRAFUND TRANSFERS</b>					
55238 Intrafund Other		19,936		41,076	23,166
TOTAL INTRAFUND TRANSFERS	* 19,936			41,076	23,166 *
TOTAL NET BUDGET	** 568,720	191,943	319,720	458,718	351,139 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: EMERGENCY SERVICES DEPT 2-401  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: FIRE PROTECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
42700 Admin Fees-from other Agencies	368				
47407 Other Sales	2				
47540 Refund					28,964
TOTAL USER PAY REVENUES	* 370				28,964 *
GOVERNMENTAL REVENUES					
45306 Fed Grant	199,998	69,198	140,436	279,434	84,794
45394 Fed Other Aid			121,000	121,000	140,800
TOTAL GOVERNMENTAL REVENUES	* 199,998	69,198	261,436	400,434	225,594 *
TOTAL REVENUES	** 200,368	69,198	261,436	400,434	254,558 *
UNREIMBURSED COSTS	** 368,352	122,745	58,284	58,284	96,581 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
EMOM Emergency Operations Manager 6779- 8305	1.00	.50	.50	.50	1.00
PUIO Public Information Officer 5852- 7165	.10	.20	.20	.20	.20
TOTAL BUDGET UNIT POSITIONS	** 1.10	.70	.70	.70	1.20 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53121 Contri H/W Hlth Subfd CMSP-S/T	19,818		796,118	796,118	
53122 Contrib H/W Hlth Subd CMSP-MVI	2,976,300	1,198,447	2,200,000	2,200,000	
TOTAL OTHER CHARGES	* 2,996,118	1,198,447	2,996,118	2,996,118	*
TOTAL GROSS BUDGET	** 2,996,118	1,198,447	2,996,118	2,996,118	*
TOTAL NET BUDGET	** 2,996,118	1,198,447	2,996,118	2,996,118	*
USER PAY REVENUES					
46539 Interfund MVIL Transfer Health	4,032,174	3,463,848	4,344,225	4,344,225	2,645,242
46551 Interfund General Fund Cost	941,761	952,058	991,508	952,058	931,581
46580 Interfund Transfer In-S/T	1,297,134	790,682	1,297,135	1,297,135	
TOTAL USER PAY REVENUES	* 6,271,069	5,206,588	6,632,868	6,593,418	3,576,823 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	7,933-	798			
TOTAL GENERAL REVENUES	* 7,933-	798			*
TOTAL REVENUES	** 6,263,136	5,207,386	6,632,868	6,593,418	3,576,823 *
UNREIMBURSED COSTS	** 3,267,018-	4,008,939-	3,636,750-	3,597,300-	3,576,823-*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: HEALTH-COUNTY SHARE  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: HEALTH  
 DEPT 4-112  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53631 Interfund Health Cost	941,761	952,058	991,508	952,058	931,581
53649 Interfund MVIL Transfer	4,032,174	3,463,848	4,344,225	4,344,225	2,645,242
TOTAL OTHER CHARGES	* 4,973,935	4,415,906	5,335,733	5,296,283	3,576,823 *
TOTAL GROSS BUDGET	** 4,973,935	4,415,906	5,335,733	5,296,283	3,576,823 *
TOTAL NET BUDGET	** 4,973,935	4,415,906	5,335,733	5,296,283	3,576,823 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45253 St Contrib H/W Health Subfd	4,032,174	3,463,848	4,344,225	4,344,225	2,645,242
TOTAL GOVERNMENTAL REVENUES	* 4,032,174	3,463,848	4,344,225	4,344,225	2,645,242 *
TOTAL REVENUES	** 4,032,174	3,463,848	4,344,225	4,344,225	2,645,242 *
UNREIMBURSED COSTS	** 941,761	952,058	991,508	952,058	931,581 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE/SOCIAL SERVICES-GENRL DEPT 5-110  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
USER PAY REVENUES					
46548 Interfund MVIL Transfer Welfre	163,969	522,764	176,659	176,659	2,916,570
46551 Interfund General Fund Cost	449,000	449,000	449,000	449,000	449,000
46580 Interfund Transfer In-S/T	1,772,195	717,719	2,164,715	2,164,715	769,372
TOTAL USER PAY REVENUES	* 2,385,164	1,689,483	2,790,374	2,790,374	4,134,942 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	989-	4,554-			
TOTAL GENERAL REVENUES	* 989-	4,554-			*
TOTAL REVENUES	** 2,384,175	1,684,929	2,790,374	2,790,374	4,134,942 *
UNREIMBURSED COSTS	** 2,384,175-	1,684,929-	2,790,374-	2,790,374-	4,134,942-*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: WELFARE-COUNTY SHARE  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: ADMINISTRATION  
 DEPT 5-113  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53632 Interfund Welfare Cost	449,000	449,000	449,000	449,000	449,000
53649 Interfund MVIL Transfer	163,969	522,764	176,659	176,659	2,916,570
TOTAL OTHER CHARGES	* 612,969	971,764	625,659	625,659	3,365,570 *
TOTAL GROSS BUDGET	** 612,969	971,764	625,659	625,659	3,365,570 *
TOTAL NET BUDGET	** 612,969	971,764	625,659	625,659	3,365,570 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45179 St Aid Welfare Realign MVIL	163,969	522,764	176,659	176,659	2,916,570
TOTAL GOVERNMENTAL REVENUES	* 163,969	522,764	176,659	176,659	2,916,570 *
TOTAL REVENUES	** 163,969	522,764	176,659	176,659	2,916,570 *
UNREIMBURSED COSTS	** 449,000	449,000	449,000	449,000	449,000 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	**				*
TOTAL NET BUDGET	**				*
TOTAL APPROPRIATION FOR CONTINGENCY	*		550,000	540,768	550,000 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**		550,000	540,768	550,000 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				*
UNREIMBURSED COSTS	**		550,000	540,768	550,000 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	374,252	331,405	412,976	412,976	319,651
51013 Special Pay	5,732	5,467	9,200	9,200	6,800
51014 Other Pay	14,886	7,441	14,600	14,600	9,889
51020 Extra Help	2,894				
51030 Overtime	802				
51100 Co Contribution FICA	29,099	24,852	32,105	32,105	24,567
51110 Co Contribution Retirement	71,928	66,858	83,706	83,706	67,869
51111 Retirement Allowance	3,346				
51120 Co Contribution-Group Insuranc	69,425	66,593	81,122	81,122	72,321
51121 Contribution Deferred Comp	327	265	326	326	326
51150 Interfund Workers Compensation	5,645	6,076	6,076	6,076	8,192
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 578,336	508,957	640,111	640,111	509,615 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,744	1,944	3,000	3,000	3,000
52120 Maintenance Equipment	70		300	300	300
52150 Memberships	1,100	950	850	850	950
52158 Printing Supplies		1,145	1,500	1,500	1,500
52170 Office Expenses	4,276	2,737	5,000	5,000	3,500
52173 Subscription-Publication	201	225	300	300	300
52180 Professional/Specialized Srvs	61,270	43,324	40,055	40,055	70,000
52190 Publication Legal Notice	32,037	21,891	30,000	30,000	25,000
52210 Rents/Leases Structures/Ground	1,535	1,535	1,600	1,600	1,650
52225 Office Equipment	971		500	500	500
52230 Special Departmental Expense	1,144	1,205	2,000	2,000	1,000
52232 Employment Training	4,442				2,000
52250 Transportation & Travel	5,436	4,233	5,000	5,000	3,000
TOTAL SERVICES AND SUPPLIES	* 115,226	79,189	90,105	90,105	112,700 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	366	473	473	473	603
53620 Interfd Information Technology	146,657	37,879	191,307	191,307	167,323
53623 Interfund Fingerprints	75		75	75	75
53636 Interfund IT Equipment Replmnt	1,844	1,019			
53651 Interfund Projects	4,725				
53689 Interfund Physical/Drug	186		70	70	70
TOTAL OTHER CHARGES	* 153,853	39,371	191,925	191,925	168,071 *
TOTAL GROSS BUDGET	** 847,415	627,517	922,141	922,141	790,386 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	2,673	1,981	4,251	4,251	3,342
55203 Intrafund Printing	725	326	1,000	1,000	1,000
55204 Intrafund Copier Rental	1,062	1,326	1,100	1,100	2,277
55205 Intrafund Gen Insurance/Bonds	159	162	179	179	186
55208 Intrafund Drug Testing	393-	286-	460-	460-	460-
55211 Intrafund Fingerprints	881-	733-	1,830-	1,830-	1,830-
TOTAL INTRAFUND TRANSFERS	* 3,345	2,776	4,240	4,240	4,515 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: HUMAN RESOURCES DEPT 1-401  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PERSONNEL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL NET BUDGET	** 850,760	630,293	926,381	926,381	794,901 *
USER PAY REVENUES					
46116 Human Resource Services	10,213				
46150 Photocopy Charges	16	33			
46169 Fingerprint Fees	32				
46320 Other Chgs Current Services	30				
46324 Special Dist Hlth Ins Support	3,867	3,041	5,000	5,000	5,000
46338 Consulting Fees	2,805		2,000	2,000	1,000
46505 Interfund Fingerprints	3,186	3,763	2,271	2,271	2,702
46602 Interfund Drug Testing	4,658	4,279	4,670	4,670	4,620
47407 Other Sales	108	16	50	50	
47500 Other Revenue		15			
47503 Contribution Frm Non Gov Agenc	8,100	8,100	8,100	8,100	8,100
47540 Refund	67	104			
TOTAL USER PAY REVENUES	* 33,082	19,351	22,091	22,091	21,422 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 33,082	19,351	22,091	22,091	21,422 *
UNREIMBURSED COSTS	** 817,678	610,942	904,290	904,290	773,479 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
HRDI Human Resources Director 8736-10622	.80	.80	.80	.80	
SRHA Senior Human Resources Analyst 5540- 6779	1.00	1.00	1.00	1.00	1.00
OR					
HRA2 Human Resources Analyst II 4988- 6163					
OR					
HRA1 Human Resources Analyst I 4265- 5184					
HRA2 Human Resources Analyst II 4988- 6163	.50	.50	.50	.50	.50
HRA1 Human Resources Analyst I 4265- 5184	1.75	1.75	1.75	1.75	1.75
HRAS Human Resources Assistant 3643- 4478	1.00	1.00	1.00	1.00	1.00
OA2C Office Assistant II - C 2772- 3443	.75	.75	.75	.75	.75
TOTAL BUDGET UNIT POSITIONS	** 5.80	5.80	5.80	5.80	5.00 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: GENERAL INSURANCE & BONDS DEPT 1-911  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52100 Insurance	76,422	70,357	84,801	84,801	74,310
TOTAL SERVICES AND SUPPLIES	* 76,422	70,357	84,801	84,801	74,310 *
TOTAL GROSS BUDGET	** 76,422	70,357	84,801	84,801	74,310 *
INTRAFUND TRANSFERS					
55205 Intrafund Gen Insurance/Bonds	15,546-	16,009-	18,542-	18,542-	17,966-
TOTAL INTRAFUND TRANSFERS	* 15,546-	16,009-	18,542-	18,542-	17,966-*
TOTAL NET BUDGET	** 60,876	54,348	66,259	66,259	56,344 *
USER PAY REVENUES					
46525 Interfund Gen Insurance/Bonds	58,307	51,820	63,173	63,173	53,230
47500 Other Revenue	10				
47503 Contribution Frm Non Gov Agenc		10	46	46	58
47509 Court Reimbursement			2,890	2,890	2,908
TOTAL USER PAY REVENUES	* 58,317	51,830	66,109	66,109	56,196 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 58,317	51,830	66,109	66,109	56,196 *
UNREIMBURSED COSTS	** 2,559	2,518	150	150	148 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	350,633	112,848	224,784	224,784	120,275
51014 Other Pay	22,086	6,312			
51020 Extra Help	36,994				
51030 Overtime	34,004	11,939			
51100 Co Contribution FICA	32,363	9,304	16,170	16,170	8,203
51110 Co Contribution Retirement	68,681	22,585	44,567	44,567	25,005
51111 Retirement Allowance	3,472				
51120 Co Contribution-Group Insuranc	76,869	31,028	47,654	47,654	36,935
51121 Contribution Deferred Comp	375				
51130 Co Contrib Unemploymnt Insrnc	13,326	27,497			
51150 Interfund Workers Compensation	82,977	83,963	83,963	83,963	97,469
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 721,780	305,476	417,138	417,138	287,887 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	3,063	1,362			
52060 Communications	6,591	9-			
52090 Household Expense	15,869				
52100 Insurance	2,190				
52120 Maintenance Equipment	474				
52130 Maintenance Structure/Imprvmnt	4,674	160			
52135 Software License & Maintenance	9,266				
52136 Computer Hardware	96				
52140 Medical Dental Lab Supplies	18,887	1,934			
52150 Memberships	245				
52160 Miscellaneous Expense	952				
52165 Legal Fees	5,573				
52170 Office Expenses	5,033				
52173 Subscription-Publication	417				
52180 Professional/Specialized Srvs	9,211				
52182 Prof & Spec Medical Services	34,050				
52190 Publication Legal Notice	684				
52220 Small Tools	1,600				
52225 Office Equipment	452				
52230 Special Departmental Expense	29,782	1,607			
52232 Employment Training	1,045				
52244 Spec Dept Exp-Spay/Neuter	20,980				
52250 Transportation & Travel	140				
52260 Utilities	15,545	1,367			
TOTAL SERVICES AND SUPPLIES	* 186,819	6,421			*
<b>OTHER CHARGES</b>					
53200 Contribution to Other Agencies		57,813	237,534	237,534	200,000
53550 Taxes & Assessments	36				
53601 Interfund Ins ISF Premium	1,071	1,221	1,221	1,221	2,207
53613 Interfund Fleet Admin	1,661				
53615 Interfund Fuel & Oil	16,930	929			
53616 Interfund Vehicle Maintenance	22,140				
53620 Interfd Information Technology	17,107	4,598			
53623 Interfund Fingerprints	200				

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53636 Interfund IT Equipment Replmnt	1,476	816			
53689 Interfund Physical/Drug	1,723				
TOTAL OTHER CHARGES	* 62,344	65,377	238,755	238,755	202,207 *
TOTAL GROSS BUDGET	** 970,943	377,274	655,893	655,893	490,094 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	4,793	107			
55203 Intrafund Printing	2,048				
55205 Intrafund Gen Insurance/Bonds	218	223	247	247	33
55211 Intrafund Fingerprints	305				
55229 Intrafund Plant Acquisition				21,232	
55230 Intrafund A-87 Building Maint.	26,540				
55235 Intrafund Administration Svcs	82,661				
55240 Intrafund Overhead (A-87) Cost		138,796	138,606	138,606	20,534
55243 Intrafund SASA Legal	5,105				
TOTAL INTRAFUND TRANSFERS	* 121,670	139,126	138,853	160,085	20,567 *
TOTAL NET BUDGET	** 1,092,613	516,400	794,746	815,978	510,661 *
USER PAY REVENUES					
42100 Animal Licenses	93,288	9			
46186 Vaccination Fee	27,150				
46195 Animal Control Services	43,718	262			
46578 Interfund Trans In-Special Rev	12,140				
47500 Other Revenue		181			
47510 Donations	4,951				
47521 Insurance Reimbursement	8,393				
47540 Refund		12			
TOTAL USER PAY REVENUES	* 189,640	464			*
GOVERNMENTAL REVENUES					
43106 Administrative Service Revenue	7,526				
43225 Victim Restitution	846				
44102 Interest	5,440	307-			
45560 Yuba City Animal Control	624,186	197,046	249,271	263,284	190,418
45562 Live Oak Animal Control	94,616	1,405		1,911	
TOTAL GOVERNMENTAL REVENUES	* 732,614	198,144	249,271	265,195	190,418 *
GENERAL REVENUES					
44100 Interest Apportioned		592			
TOTAL GENERAL REVENUES	* 592				*
TOTAL REVENUES	** 922,254	199,200	249,271	265,195	190,418 *
UNREIMBURSED COSTS	** 170,359	317,200	545,475	550,783	320,243 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
ANSM Animal Services Manager - LT	5852- 7165	1.00			
ADSO Admin Services Officer	5852- 7165	.20			

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: ANIMAL CONTROL (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: OTHER PROTECTION  
 DEPT 2-726  
 FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
ANC2 Animal Control Officer II	3082- 3847	2.00	1.00	2.00	1.00	
ANC1 Animal Control Officer I	2765- 3443	3.00	2.00	2.00	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
KEAS Kennel Assistant	1994- 2482	1.00				
TOTAL BUDGET UNIT POSITIONS	**	9.20	5.00	6.00	5.00	3.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SERVICES AND SUPPLIES</b>					
52100 Insurance	372,387	317,527	396,498	396,498	402,763
52180 Professional/Specialized Srvs	2,250	2,250	2,250	2,250	2,250
52193 Prof & Spec Services Admin	40,502	27,690	70,000	70,000	40,000
TOTAL SERVICES AND SUPPLIES	* 415,139	347,467	468,748	468,748	445,013 *
<b>OTHER CHARGES</b>					
53459 Judgment & Damages 14-15					200,000
53478 Judgments & Damages 13-14		200,000	200,000	200,000	
53628 Interfund Admin - Misc Depts	60,018	38,692	66,000	66,000	56,000
53665 Interfund Audit Expense	2,169		2,399	2,399	3,190
53670 Interfund Overhead (A-87) Cost	1,379	21,617-	21,617-	21,617-	3,573
TOTAL OTHER CHARGES	* 63,566	217,075	246,782	246,782	262,763 *
TOTAL GROSS BUDGET	** 478,705	564,542	715,530	715,530	707,776 *
TOTAL NET BUDGET	** 478,705	564,542	715,530	715,530	707,776 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 478,705	564,542	715,530	715,530	707,776 *
<b>USER PAY REVENUES</b>					
46523 Interfund Ins ISF Premium	212,816	250,754	250,754	250,754	332,200
47521 Insurance Reimbursement	26,816				
47540 Refund	165				
TOTAL USER PAY REVENUES	* 239,797	250,754	250,754	250,754	332,200 *
TOTAL GOVERNMENTAL REVENUES	*				*
<b>GENERAL REVENUES</b>					
44100 Interest Apportioned	16,640	5,444	25,341	25,341	15,000
TOTAL GENERAL REVENUES	* 16,640	5,444	25,341	25,341	15,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	* 582,838	360,570	439,435	439,435	360,576 *
TOTAL AVAILABLE FINANCING	** 839,275	616,768	715,530	715,530	707,776 *
UNREIMBURSED COSTS	** 360,570-	52,226-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WORKERS' COMP INSURANCE ISF DEPT 4-591  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 4591

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	203,973	179,678	223,770	223,770	183,804
51014 Other Pay	5,751	2,315	8,627	8,627	8,474
51020 Extra Help	1,383				
51030 Overtime	3				
51100 Co Contribution FICA	15,568	13,699	17,361	17,361	14,050
51110 Co Contribution Retirement	38,407	35,558	44,367	44,367	38,213
51111 Retirement Allowance	1,651				
51120 Co Contribution-Group Insuranc	36,519	33,305	40,752	40,752	29,628
51121 Contribution Deferred Comp	323	260	326	326	391
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 303,578	264,815	335,203	335,203	274,560 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,561	1,415	2,600	2,600	1,700
52100 Insurance	1,551,220	1,788,535	1,810,802	1,810,802	2,037,076
52135 Software License & Maintenance	345				
52136 Computer Hardware	191	384	760	760	
52150 Memberships	100	100	500	500	500
52170 Office Expenses	754	480	500	500	500
52173 Subscription-Publication	1,209	579	1,700	1,700	1,700
52180 Professional/Specialized Srvs	47,862	28,811	36,236	36,236	46,000
52210 Rents/Leases Structures/Ground	384	384	400	400	413
52230 Special Departmental Expense	568	306	700	700	300
52232 Employment Training	75	477	2,100	2,100	2,500
52250 Transportation & Travel	1,913	1,722	2,000	2,000	2,000
TOTAL SERVICES AND SUPPLIES	* 1,607,182	1,823,193	1,858,298	1,858,298	2,092,689 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	367	434	434	434	616
53602 Interfund Gen Insurance & Bond	20	21	20	20	22
53611 Interfund Printing		138			
53612 Interfund Copier Rental	455	395	500	500	569
53619 Interfund Misc. Transfer	495				
53620 Interfd Information Technology	3,262	1,442	4,152	4,152	3,594
53623 Interfund Fingerprints			115	115	115
53636 Interfund IT Equipment Replmnt	369	204			
53665 Interfund Audit Expense	2,168		2,399	2,399	3,190
53670 Interfund Overhead (A-87) Cost	23,510	16,864	16,864	16,864	21,736
TOTAL OTHER CHARGES	* 30,646	19,498	24,484	24,484	29,842 *
TOTAL GROSS BUDGET	** 1,941,406	2,107,506	2,217,985	2,217,985	2,397,091 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	16				
TOTAL INTRAFUND TRANSFERS	* 16				*
TOTAL NET BUDGET	** 1,941,422	2,107,506	2,217,985	2,217,985	2,397,091 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WORKERS' COMP INSURANCE ISF DEPT 4-591  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 4591

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,941,422	2,107,506	2,217,985	2,217,985	2,397,091 *
USER PAY REVENUES					
46339 Interfund Workers Comp Premium	1,918,064	1,975,099	1,975,099	1,975,099	2,290,939
46575 Interfund Admin-Misc Depts	60,018	38,692	66,000	66,000	56,000
46582 Interfund Misc. Transfer	49,485				
46610 Interfund Physical/Drug	42,790	28,811	32,215	32,215	30,805
47503 Contribution Frm Non Gov Agenc			375	375	459
47540 Refund			22,222	22,222	
TOTAL USER PAY REVENUES	* 2,070,357	2,042,602	2,095,911	2,095,911	2,378,203 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,792-	2,956-	6,430	6,430	
TOTAL GENERAL REVENUES	* 1,792-	2,956-	6,430	6,430	*
TOTAL AVAILABLE FUND BALANCE 7/1	* 11,501-	115,644	115,644	115,644	18,888 *
TOTAL AVAILABLE FINANCING	** 2,057,064	2,155,290	2,217,985	2,217,985	2,397,091 *
UNREIMBURSED COSTS	** 115,642-	47,784-			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
HRDI Human Resources Director 8736-10622	.20	.20	.20	.20	
CCAO County Admin Officer - CONTRCT FLAT 15417					.10
RIMA Risk Manager 6779- 8305	1.00	1.00	1.00	1.00	1.00
HRA2 Human Resources Analyst II 4988- 6163	.50	.50	.50	.50	.50
HRA1 Human Resources Analyst I 4265- 5184	.25	.25	.25	.25	.25
SACO Safety Coordinator 4107- 5073	.60	.60	.60	.60	
OA2C Office Assistant II - C 2772- 3443	.25	.25	.25	.25	.25
TOTAL BUDGET UNIT POSITIONS	** 2.80	2.80	2.80	2.80	2.10 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	731,300	599,718	744,295	744,295	727,234
51013 Special Pay	2,935	2,328	2,665	2,665	2,665
51014 Other Pay	19,100	16,964	16,190	16,190	17,100
51020 Extra Help					3,500
51030 Overtime			500	500	500
51100 Co Contribution FICA	49,446	39,226	49,458	49,458	49,668
51110 Co Contribution Retirement	138,639	119,367	147,572	147,572	151,745
51111 Retirement Allowance	6,456				
51120 Co Contribution-Group Insuranc	85,802	77,757	108,122	108,122	85,063
51121 Contribution Deferred Comp	650	525	650	650	653
51150 Interfund Workers Compensation	2,349	2,373	2,373	2,373	3,146
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,036,677	858,258	1,071,825	1,071,825	1,041,274 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,619	1,019	1,300	1,300	1,300
52120 Maintenance Equipment	286	286	600	600	300
52150 Memberships	5,720	6,112	6,000	6,000	6,200
52170 Office Expenses	3,040	1,044	3,000	3,000	1,800
52173 Subscription-Publication	35,291	29,906	28,000	28,000	35,000
52180 Professional/Specialized Srvs	350	19,565	106,000	106,000	6,000
52210 Rents/Leases Structures/Ground	1,429	990	1,320	1,320	1,320
52225 Office Equipment	1,032				
52250 Transportation & Travel	5,833	5,234	6,000	6,000	6,000
TOTAL SERVICES AND SUPPLIES	* 54,600	64,156	152,220	152,220	57,920 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	393	389	389	389	513
53620 Interfd Information Technology	13,008	5,906	12,349	12,349	12,682
53623 Interfund Fingerprints			25	25	25
53636 Interfund IT Equipment Replmnt	1,291	714			
53685 Interfund Office Expense	7				
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 14,699	7,009	12,798	12,798	13,255 *
TOTAL GROSS BUDGET	** 1,105,976	929,423	1,236,843	1,236,843	1,112,449 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	883	498	772	772	914
55203 Intrafund Printing	224		350	350	350
55204 Intrafund Copier Rental	853	1,169	900	900	2,104
55205 Intrafund Gen Insurance/Bonds	190	193	217	217	224
55211 Intrafund Fingerprints			40	40	40
55243 Intrafund SASA Legal	5,105-				
TOTAL INTRAFUND TRANSFERS	* 2,955-	1,860	2,279	2,279	3,632 *
TOTAL NET BUDGET	** 1,103,021	931,283	1,239,122	1,239,122	1,116,081 *
<b>USER PAY REVENUES</b>					
46103 LAFCO Contracts	1,751	434	6,000	6,000	2,000

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: COUNTY COUNSEL (CONTINUED)  
 FUNCTION: GENERAL  
 ACTIVITY: COUNSEL  
 DEPT 1-301  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46320 Other Chgs Current Services		64			
46334 Legal Services	23,812	23,684	30,000	30,000	30,000
47540 Refund	224				
TOTAL USER PAY REVENUES	* 25,787	24,182	36,000	36,000	32,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 25,787	24,182	36,000	36,000	32,000 *
UNREIMBURSED COSTS	** 1,077,234	907,101	1,203,122	1,203,122	1,084,081 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COCO County Counsel	11105-13535	1.00	1.00	1.00	1.00
ASCC Assistant County Counsel	9172-11153	1.00	1.00	1.00	1.00
DEC4 Deputy County Counsel IV	8305-10118	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				
DEC1 Deputy County Counsel I	6163- 7520	1.00			
AACC Admin Asst to County Counsel	4265- 5184	1.00	1.00	1.00	1.00
LE2C Legal Secretary II-C	3443- 4265	.50	.50	.50	.50
TOTAL BUDGET UNIT POSITIONS	** 7.50	6.50	6.50	6.50	6.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	400,354	344,135	408,597	408,597	396,321
51013 Special Pay	1,615	969	2,579	2,579	2,579
51014 Other Pay	2,094	5,102			4,000
51020 Extra Help		4,707			
51100 Co Contribution FICA	29,554	26,178	29,999	29,999	29,791
51110 Co Contribution Retirement	75,816	68,482	81,011	81,011	82,395
51111 Retirement Allowance	3,352				
51120 Co Contribution-Group Insuranc	88,327	58,160	98,268	98,268	86,672
51121 Contribution Deferred Comp	508	1,100	1,090	1,090	1,090
51150 Interfund Workers Compensation	2,894	2,841	2,841	2,841	2,777
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 604,514	511,674	624,385	624,385	605,625 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,021	1,147	2,800	2,800	2,200
52120 Maintenance Equipment	3,082	2,259	4,000	4,000	3,500
52136 Computer Hardware	481		1,500	1,500	3,000
52150 Memberships	450	550	300	300	450
52163 Auditing Fees	2,650	2,700	2,750	2,750	2,750
52170 Office Expenses	27,592	13,332	28,000	28,000	26,000
52180 Professional/Specialized Srvs	2,668	3,485	3,000	3,000	3,000
52190 Publication Legal Notice	8,648	4,983	8,000	8,000	8,000
52210 Rents/Leases Structures/Ground					705
52230 Special Departmental Expense	49,860	23,912	60,000	60,000	60,000
52232 Employment Training			500	500	500
52250 Transportation & Travel	2,213	1,495	2,500	2,500	2,500
TOTAL SERVICES AND SUPPLIES	* 99,665	53,863	113,350	113,350	112,605 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	398	454	454	454	565
53620 Interfd Information Technology	239,507	136,697	179,266	179,266	237,852
53623 Interfund Fingerprints	25	50	25	25	50
53636 Interfund IT Equipment Replmnt	2,121	1,172			
53685 Interfund Office Expense	13	13			
53687 Inter Special Dept Expense	224		200	200	
53688 Interfund Rents/Leases	681	510	681	681	
53689 Interfund Physical/Drug	62	124	35	35	35
TOTAL OTHER CHARGES	* 243,031	139,020	180,661	180,661	238,502 *
TOTAL GROSS BUDGET	** 947,210	704,557	918,396	918,396	956,732 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	22,354	21,024	31,713	31,713	28,989
55203 Intrafund Printing	327	441	650	650	650
55204 Intrafund Copier Rental	180	73	292	292	
55205 Intrafund Gen Insurance/Bonds	438	236	263	263	262
55211 Intrafund Fingerprints	32	98	65	65	65
TOTAL INTRAFUND TRANSFERS	* 23,331	21,872	32,983	32,983	29,966 *
TOTAL NET BUDGET	** 970,541	726,429	951,379	951,379	986,698 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
USER PAY REVENUES					
46128 Tax Collector Service Charge	120	180	800	800	800
46131 Treasury Fees	315,401	258,750	345,000	345,000	345,000
46132 Research Special Services	4,060	3,274	3,500	3,500	3,500
46133 Unsecured Collection Fees	14,686	9,109	12,000	12,000	12,000
46134 Installment Plan Fees	1,601	760	2,000	2,000	2,000
46320 Other Chgs Current Services		140			
46325 Data Processing Services	9,400	8,900	8,500	8,500	8,500
46337 Forfeiture of Deposits	2,535				2,500
47407 Other Sales		10			10
47527 Returned Check Fees	2,441	1,537	3,700	3,700	3,700
47540 Refund	87				
47542 Duplicate Copies	72	233	600	600	600
TOTAL USER PAY REVENUES	* 350,403	282,893	376,100	376,100	378,610 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
41300 Penalty & Cost Delinquent Tax	617				
TOTAL GENERAL REVENUES	* 617				*
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	5				
TOTAL OTHER FINANCING SOURCES	* 5				*
TOTAL REVENUES	** 351,025	282,893	376,100	376,100	378,610 *
UNREIMBURSED COSTS	** 619,516	443,536	575,279	575,279	608,088 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
TRTA Treasurer-Tax Collector	FLAT 9309	1.00	1.00	1.00	1.00
ASTR Asst Treas Tax Coll	6447- 7906	.67	.67	.67	.67
TRD3 Treasurer-Collector Deputy III	3170- 3957	2.00	2.00	2.00	2.00
TRD2 Treasurer Coll Dep II	2843- 3541	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 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	101,809	55,035	116,022	116,022	116,413
51013 Special Pay	600	969	1,289	1,289	1,289
51014 Other Pay	6,950	909			1,200
51030 Overtime	606				
51100 Co Contribution FICA	8,134	4,068	8,457	8,457	8,388
51110 Co Contribution Retirement	19,421	11,104	23,004	23,004	24,202
51111 Retirement Allowance	850				
51120 Co Contribution-Group Insuranc	18,650	21,074	26,238	26,238	26,470
51121 Contribution Deferred Comp	217		215	215	215
51150 Interfund Workers Compensation	663	471	471	471	425
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 157,900	93,630	175,696	175,696	178,602 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	458	401	525	525	525
52120 Maintenance Equipment	306		200	200	200
52135 Software License & Maintenance	12,751	12,751	21,525	21,525	21,525
52136 Computer Hardware			1,500	1,500	1,500
52150 Memberships	100		100	100	100
52170 Office Expenses	2,138	706	1,800	1,800	1,500
52173 Subscription-Publication	381	381	400	400	400
52180 Professional/Specialized Srvs	3,220		325	325	325
52190 Publication Legal Notice			200	200	200
52250 Transportation & Travel		1,373			1,500
TOTAL SERVICES AND SUPPLIES	* 19,354	15,612	26,575	26,575	27,775 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	81	94	94	94	122
53620 Interfd Information Technology	7,816	3,408	5,593	5,593	7,375
53636 Interfund IT Equipment Replmnt	553	306			
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 8,450	3,808	5,722	5,722	7,532 *
TOTAL GROSS BUDGET	** 185,704	113,050	207,993	207,993	213,909 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	3,157	1,942	4,880	4,880	3,334
55203 Intrafund Printing			1,055	1,055	500
55204 Intrafund Copier Rental	24	530	11	11	1,114
55205 Intrafund Gen Insurance/Bonds	33	34	36	36	38
55211 Intrafund Fingerprints			40	40	40
TOTAL INTRAFUND TRANSFERS	* 3,214	2,506	6,022	6,022	5,026 *
TOTAL NET BUDGET	** 188,918	115,556	214,015	214,015	218,935 *
<b>USER PAY REVENUES</b>					
46114 Admin/Clerical Cost Fee	30,692	19,917	35,000	35,000	35,000
46175 Court Fees & Costs		109	500	500	500
46220 ORC Restitution Surcharge	11,208	9,779	14,000	14,000	14,000
46578 Interfund Trans In-Special Rev	38,588		51,000	51,000	52,500

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: OFFICE OF REVENUE COLLECTION DEPT 1-204  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL USER PAY REVENUES	* 80,488	29,805	100,500	100,500	102,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 80,488	29,805	100,500	100,500	102,000 *
UNREIMBURSED COSTS	** 108,430	85,751	113,515	113,515	116,935 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
ASTR Asst Treas Tax Coll 6447- 7906	.33	.33	.33	.33	.33
TRD3 Treasurer-Collector Deputy III 3170- 3957	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
OR					
TRD1 Treasurer Coll Dep I 2553- 3170					
TOTAL BUDGET UNIT POSITIONS	** 3.33	3.33	3.33	3.33	3.33 *





General  
Services

Section D



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	117,159	334,052	421,172	421,172	465,757
51014 Other Pay		9,805	4,000	4,000	10,885
51020 Extra Help		2,715			
51030 Overtime	1,000	1,119			1,000
51100 Co Contribution FICA	8,611	25,449	31,771	31,771	34,813
51110 Co Contribution Retirement	22,122	66,233	83,505	83,505	97,039
51111 Retirement Allowance	816				
51120 Co Contribution-Group Insuranc	27,908	63,276	85,083	85,083	111,071
51121 Contribution Deferred Comp	650	275	1,959	1,959	1,306
51130 Co Contrib Unemploymnt Insrnc	6,187				
51150 Interfund Workers Compensation	539	441	441	441	1,697
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 184,992	503,365	627,931	627,931	723,568 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal		1,120	50	50	500
52060 Communications	1,567	2,352	3,270	3,270	6,220
52135 Software License & Maintenance		340			
52150 Memberships	115	190	200	200	265
52159 Copier Paper		433			400
52170 Office Expenses	829	3,298	1,793	1,793	2,988
52171 Copy/Printing Costs		23,122			46,001
52180 Professional/Specialized Srvs	325,741	238,739	377,969	377,969	340,665
52190 Publication Legal Notice	519	854	1,000	1,000	850
52200 Rents & Leases Equipment	88,851	69,560	94,113	94,113	84,713
52225 Office Equipment	139	4,281	3,540	3,540	6,334
52230 Special Departmental Expense		41			
52232 Employment Training		1,724			1,200
52250 Transportation & Travel		1,509			2,000
52260 Utilities	3,022				
TOTAL SERVICES AND SUPPLIES	* 420,783	347,563	481,935	481,935	492,136 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	245	297	297	297	560
53613 Interfund Fleet Admin	277	126	476	476	248
53615 Interfund Fuel & Oil	2,520	693	2,574	2,574	2,455
53616 Interfund Vehicle Maintenance	731		1,120	1,120	1,237
53620 Interfd Information Technology	9,040	10,961	12,047	12,047	25,896
53623 Interfund Fingerprints		50	25	25	25
53636 Interfund IT Equipment Replmnt	553	306			
53685 Interfund Office Expense	7	338	332	332	
53689 Interfund Physical/Drug		62	105	105	105
TOTAL OTHER CHARGES	* 13,373	12,833	16,976	16,976	30,526 *
TOTAL GROSS BUDGET	** 619,148	863,761	1,126,842	1,126,842	1,246,230 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	93,943-	65,490-	106,113-	106,113-	94,428-
55203 Intrafund Printing	13,631-	8,140-	23,475-	23,475-	17,535-
55204 Intrafund Copier Rental	21,019-	24,397-	24,599-	24,599-	40,355-

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: GENERAL SERVICES DEPARTMENT DEPT 1-205  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
55205 Intrafund Gen Insurance/Bonds	99	100	113	113	195
55211 Intrafund Fingerprints		98	120	120	120
55235 Intrafund Administration Srvs	68,169		197,759-	197,759-	268,637-
TOTAL INTRAFUND TRANSFERS	* 60,325-	97,829-	351,713-	351,713-	420,640-*
TOTAL NET BUDGET	** 558,823	765,932	775,129	775,129	825,590 *
USER PAY REVENUES					
44220 Rental of Equipment	4,875	3,728	4,950	4,950	4,930
46306 Copying Services	7,277		9,100	9,100	
46321 Central Services Postage Reimb	37,715	23,456	1,852	1,852	
46323 Printing Services	1,585	736	2,894	2,894	1,178
46501 Interfund Postage	134,501	96,717	130,664	130,664	138,964
46502 Interfund Printing	41,040	18,149	43,875	43,875	41,625
46503 Interfund Copier Rental	54,638	54,077	56,184	56,184	85,305
46510 Interfund Fuel & Oil		10,275			
46575 Interfund Admin-Misc Depts			262,146	262,146	342,156
47407 Other Sales	13				
47509 Court Reimbursement			63,000	63,000	45,808
47540 Refund	1,014	562			
TOTAL USER PAY REVENUES	* 282,658	207,700	574,665	574,665	659,966 *
TOTAL GOVERNMENTAL REVENUES	*				*
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	1,338				
TOTAL OTHER FINANCING SOURCES	* 1,338				*
TOTAL REVENUES	** 283,996	207,700	574,665	574,665	659,966 *
UNREIMBURSED COSTS	** 274,827	558,232	200,464	200,464	165,624 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
GSDI General Services Director 8736-10622		1.00	1.00	1.00	1.00
ADSO Admin Services Officer 5852- 7165		1.00	1.00	1.00	1.00
PRCA Procurement/Contract Analyst 4107- 5073	1.00	1.00	1.00	1.00	1.00
ACT2 Accounting Technician II 3541- 4385		1.00		1.00	1.00
ACT1 Accounting Technician I 3170- 3957		1.00		1.00	1.00
CES3 Central Services Assistant III 2765- 3443	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
OFA2 Office Assistant II 2410- 3001		.50		.50	.50
ACL1 Account Clerk I 2553- 3170			1.00		
TOTAL BUDGET UNIT POSITIONS	** 3.00	7.50	6.00	7.50	7.50 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SERVICES AND SUPPLIES</b>					
52060 Communications		525			600
52120 Maintenance Equipment	697				
52130 Maintenance Structure/Imprvmnt	317				
52170 Office Expenses	1,081	260	225	225	225
52173 Subscription-Publication	602	240	600	600	600
52180 Professional/Specialized Srvs		2,028			8,850
52230 Special Departmental Expense	1,535	1,364	1,550	1,550	1,550
52260 Utilities	17,789	14,531	20,000	20,000	20,000
TOTAL SERVICES AND SUPPLIES	* 22,021	18,948	22,375	22,375	31,825 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	610	590	590	590	770
53613 Interfund Fleet Admin	277	126	476	476	248
53614 Interfund Misc Non-Road	3,244		30,000	30,000	30,000
53616 Interfund Vehicle Maintenance	73		469	469	518
53647 Interfund Road	33,197				
TOTAL OTHER CHARGES	* 37,401	716	31,535	31,535	31,536 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset					
TOTAL CAPITAL ASSETS	*				*
TOTAL GROSS BUDGET	** 59,422	19,664	53,910	53,910	63,361 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	18	2			20
55203 Intrafund Printing	1,751	1,371	600	600	1,400
55205 Intrafund Gen Insurance/Bonds	159	203	234	234	236
55230 Intrafund A-87 Building Maint.	159,819	196,834	196,834	196,834	196,951
55235 Intrafund Administration Srvs	56,362		18,396	18,396	24,440
TOTAL INTRAFUND TRANSFERS	* 218,109	198,410	216,064	216,064	223,047 *
TOTAL NET BUDGET	** 277,531	218,074	269,974	269,974	286,408 *
<b>USER PAY REVENUES</b>					
44213 Use of Live Oak Park	6,369	4,078	7,000	7,000	7,000
44215 Boat Launch Fees	35,962	25,477	20,000	20,000	20,000
47500 Other Revenue		100			
TOTAL USER PAY REVENUES	* 42,331	29,655	27,000	27,000	27,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 42,331	29,655	27,000	27,000	27,000 *
UNREIMBURSED COSTS	** 235,200	188,419	242,974	242,974	259,408 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,148,899	890,166	1,228,882	1,228,882	1,218,054
51013 Special Pay	3,435	2,820	3,900	3,900	3,900
51014 Other Pay	9,511	1,521			3,699
51020 Extra Help	8,659	14,314			
51030 Overtime	24,982	10,291	30,625	30,625	30,625
51100 Co Contribution FICA	87,655	67,000	93,398	93,398	91,907
51110 Co Contribution Retirement	217,717	176,966	250,495	250,495	254,040
51111 Retirement Allowance	11,384				
51120 Co Contribution-Group Insuranc	323,132	280,684	360,622	360,622	374,762
51121 Contribution Deferred Comp			653	653	1,306
51150 Interfund Workers Compensation	231,439	233,321	233,321	233,321	274,907
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,066,813	1,677,083	2,201,896	2,201,896	2,253,200 *
<b>SERVICES AND SUPPLIES</b>					
52045 Weed Control Chemicals		5,697	12,677	12,677	12,677
52050 Clothing & Personal	6,672	6,906	9,867	9,867	9,690
52060 Communications	6,160	3,217	6,750	6,750	3,400
52090 Household Expense	2,813				1,300
52120 Maintenance Equipment	9,729	6,100	8,500	8,500	8,500
52130 Maintenance Structure/Imprvmnt	199,575	31,838	42,935	47,935	71,500
52135 Software License & Maintenance	2,598	481	1,900	1,900	
52136 Computer Hardware					2,000
52150 Memberships	90		350	350	350
52166 General Supplies	148,650	128,067	163,133	163,133	163,133
52170 Office Expenses	1,261	177	1,620	1,620	
52173 Subscription-Publication	784	280	800	800	800
52180 Professional/Specialized Srvs	137,770	103,814	122,745	122,745	111,445
52200 Rents & Leases Equipment	23,029	18,282	28,280	28,280	480,327
52220 Small Tools	10,106	8,444	12,600	12,600	12,600
52225 Office Equipment	139		500	500	
52230 Special Departmental Expense	60,888	63,253	61,950	61,950	62,556
52232 Employment Training	1,120	1,655	1,080	1,080	1,080
52250 Transportation & Travel	182	224	400	400	500
52260 Utilities	266,032	203,734	380,000	380,000	130,000
TOTAL SERVICES AND SUPPLIES	* 877,598	582,169	856,087	861,087	1,071,858 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	2,655	3,083	3,083	3,083	3,866
53613 Interfund Fleet Admin	8,860	4,042	15,711	15,711	7,958
53614 Interfund Misc Non-Road				20,000	
53615 Interfund Fuel & Oil	36,764	9,521	41,417	41,417	39,909
53616 Interfund Vehicle Maintenance	43,741		31,518	31,518	34,824
53620 Interfd Information Technology	37,833	13,443	29,672	29,672	29,466
53623 Interfund Fingerprints	50	132	50	50	50
53636 Interfund IT Equipment Replmnt	1,660	918			
53647 Interfund Road	13,110				
53685 Interfund Office Expense	13				
53689 Interfund Physical/Drug	531	1,425	585	585	585
TOTAL OTHER CHARGES	* 145,217	32,564	122,036	142,036	116,658 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
CAPITAL ASSETS					
54300 Capital Asset					
54300 REPLACEMENT Utility Bed PickUp 1					33,375
54300 REPLACEMENT Full-Size PickUp 2					29,575
54300 REPLACEMENT Utility Bed PickUp 3					33,375
TOTAL CAPITAL ASSETS *					96,325 *
TOTAL GROSS BUDGET	** 3,089,628	2,291,816	3,180,019	3,205,019	3,538,041 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	149	29	144	144	158
55203 Intrafund Printing	23	68	700	700	500
55204 Intrafund Copier Rental	932		1,056	1,056	
55205 Intrafund Gen Insurance/Bonds	1,917	1,624	2,712	2,712	2,841
55208 Intrafund Drug Testing	225	246	170	170	170
55211 Intrafund Fingerprints	64	196	200	200	200
55230 Intrafund A-87 Building Maint.	352,063-	328,314-	328,261-	328,261-	313,406-
55235 Intrafund Administration Svcs	160,661		156,367	156,367	207,537
TOTAL INTRAFUND TRANSFERS *	188,092-	326,151-	166,912-	166,912-	102,000-*
TOTAL NET BUDGET	** 2,901,536	1,965,665	3,013,107	3,038,107	3,436,041 *
USER PAY REVENUES					
44208 Maintenance Training Center	4,950	4,750	6,500	6,500	5,300
44212 Rent Training Center Sheriff	4,200	4,350	6,500	6,500	6,500
46290 Assessment Fee	10,027		1,450	1,450	1,450
46558 Interfund A-87 Building Maint.	447,680	438,415	438,415	438,415	498,973
47407 Other Sales	114	197			
47503 Contribution Frm Non Gov Agenc	1,465				
47509 Court Reimbursement	13,788	10,348			
47521 Insurance Reimbursement	7,896	98,917			
TOTAL USER PAY REVENUES *	490,120	556,977	452,865	452,865	512,223 *
TOTAL GOVERNMENTAL REVENUES *					*
OTHER FINANCING SOURCES					
48300 Sale of Excess Property		140			
TOTAL OTHER FINANCING SOURCES *		140			*
TOTAL REVENUES	** 490,120	557,117	452,865	452,865	512,223 *
UNREIMBURSED COSTS	** 2,411,416	1,408,548	2,560,242	2,585,242	2,923,818 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
FAMS Facilities Maint Superintendent 5256- 6447		1.00		1.00	1.00
BSSU Building Services Supervisor 4320- 5345	1.00		1.00		
BSLW Building Services Lead Worker 3847- 4759	1.00	1.00	1.00	1.00	1.00
BSWH Building Services Worker-HVAC 3636- 4519	3.00	3.00	3.00	3.00	3.00
SBSW Senior Bldg Services Worker 3443- 4285	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

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: BUILDING MAINTENANCE DEPT 1-700  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PROPERTY MANAGMENT FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
GRK2 Groundskeeper II	3082- 3847	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
SUCU Supvg Custodian	3111- 3878	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
SRCU Senior Custodian	2482- 3082	3.00	3.00	3.00	3.00	3.00
CUST Custodian	2343- 2917	13.00	13.00	13.00	13.00	13.00
TOTAL BUDGET UNIT POSITIONS	**	31.00	31.00	31.00	31.00	31.00 *



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WATER/WASTEWATER FACILITIES DEPT 1-702  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PROPERTY MANAGMENT FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries					65,224
51013 Special Pay					3,600
51030 Overtime					600
51100 Co Contribution FICA					5,059
51110 Co Contribution Retirement					14,308
51120 Co Contribution-Group Insuranc					13,633
TOTAL SALARIES AND EMPLOYEE BENEFITS	*				102,424 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal					575
52060 Communications					430
52150 Memberships					350
52220 Small Tools					200
52232 Employment Training					1,000
52250 Transportation & Travel					500
TOTAL SERVICES AND SUPPLIES	*				3,055 *
<b>OTHER CHARGES</b>					
53613 Interfund Fleet Admin					248
53615 Interfund Fuel & Oil					2,774
53616 Interfund Vehicle Maintenance					1,477
53620 Interfd Information Technology					1,421
TOTAL OTHER CHARGES	*				5,920 *
TOTAL GROSS BUDGET	**				111,399 *
<b>INTRAFUND TRANSFERS</b>					
55205 Intrafund Gen Insurance/Bonds					364
TOTAL INTRAFUND TRANSFERS	*				364 *
TOTAL NET BUDGET	**				111,763 *
<b>USER PAY REVENUES</b>					
47515 Contrib from othr Agency Sut C					111,763
TOTAL USER PAY REVENUES	*				111,763 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				111,763 *
UNREIMBURSED COSTS	**				*
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>					
WWSO Water Wastewater System Oper 4285- 5266					1.00
TOTAL BUDGET UNIT POSITIONS	**				1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52160 Miscellaneous Expense		268	381	381	381
52170 Office Expenses		5	200	200	200
52207 Special Dept Exp Fish & Game	1,637	1,037	7,000	7,000	7,000
52210 Rents/Leases Structures/Ground					591
52240 Special Dept Exp-Youth Program	7,850	8,245	13,000	13,000	13,000
TOTAL SERVICES AND SUPPLIES	* 9,487	9,555	20,581	20,581	21,172 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	146	168	168	168	262
53610 Interfund Postage	171	128	114	114	174
53685 Interfund Office Expense	39				
53688 Interfund Rents/Leases	567	425	567	567	
TOTAL OTHER CHARGES	* 923	721	849	849	436 *
TOTAL GROSS BUDGET	** 10,410	10,276	21,430	21,430	21,608 *
TOTAL NET BUDGET	** 10,410	10,276	21,430	21,430	21,608 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 10,410	10,276	21,430	21,430	21,608 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
43210 Other Court Fines	5,438	2,333	7,500	7,500	5,500
44100 Interest Apportioned	1,173	342	1,350	1,350	1,350
TOTAL GENERAL REVENUES	* 6,611	2,675	8,850	8,850	6,850 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		12,580	12,580	14,758 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 6,611	2,675	21,430	21,430	21,608 *
UNREIMBURSED COSTS	** 3,799	7,601			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	309,567	221,695	275,624	275,624	275,988
51014 Other Pay	2,968	1,800	5,100	5,100	5,100
51100 Co Contribution FICA	23,022	16,625	21,018	21,018	20,899
51110 Co Contribution Retirement	58,453	43,956	54,647	54,647	57,377
51111 Retirement Allowance	2,979				
51120 Co Contribution-Group Insuranc	69,005	49,694	58,860	58,860	63,002
51150 Interfund Workers Compensation	27,939	23,188	23,188	23,188	19,671
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 493,933	356,958	438,437	438,437	442,037 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	2,622	2,224	2,859	2,859	2,859
52060 Communications	1,101	1,234	1,800	1,800	1,400
52090 Household Expense	1,153	904	1,200	1,200	1,200
52119 Fleet Vehicle Parts	1,302	637	3,000	3,000	1,400
52120 Maintenance Equipment	9,268	9,021	7,500	7,500	8,680
52122 Stock Parts	41,083	26,318	45,000	45,000	41,000
52123 Outside Accident Repair	11,009	21,401	20,000	20,000	20,000
52124 Fuel & Oil	2,221	1,804	2,800	2,800	2,800
52125 Other Dept Fuel & Oil	476,911	325,673	510,000	510,000	490,916
52128 Outside Vehicle Repair	34,705	22,545	43,000	43,000	40,000
52129 Other Parts	210,047	148,876	215,000	215,000	215,000
52135 Software License & Maintenance	3,806	3,905	5,000	5,000	
52142 Levee Patrol		14			
52150 Memberships	110	110	110	110	110
52160 Miscellaneous Expense	3,865	3,023	4,700	4,700	4,000
52170 Office Expenses	1,235	426	2,000	2,000	1,000
52173 Subscription-Publication	1,005	1,500	3,450	3,450	1,800
52180 Professional/Specialized Srvs	152	64			
52200 Rents & Leases Equipment					410
52220 Small Tools	2,534		1,800	1,800	1,800
52225 Office Equipment		472	500	500	500
52230 Special Departmental Expense	786	1,682	2,000	2,000	2,000
52232 Employment Training	955	590	1,500	1,500	1,500
52242 Special Dept Exp-Safety/Enviro	3,802	2,451	4,000	4,000	4,000
52249 Other Equipment	5,136	12,674	7,000	7,000	4,300
52250 Transportation & Travel	97	173	600	600	600
52260 Utilities	10,767	9,418	13,500	13,500	12,000
TOTAL SERVICES AND SUPPLIES	* 825,672	597,139	898,319	898,319	859,275 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	814	855	855	855	1,102
53602 Interfund Gen Insurance & Bond	380	671	708	708	760
53610 Interfund Postage	61	160	39	39	152
53611 Interfund Printing	317	294	100	100	300
53612 Interfund Copier Rental	857	767	1,000	1,000	1,062
53620 Interfd Information Technology	6,619	3,206	8,971	8,971	6,941
53623 Interfund Fingerprints		98			
53628 Interfund Admin - Misc Depts			82,783	82,783	116,089
53636 Interfund IT Equipment Replmnt	738	408			

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53641 Interfund DS Admin Services	55,107				
53654 Interfund Plant Acquisition					30,000
53665 Interfund Audit Expense	2,169		2,399	2,399	3,190
53670 Interfund Overhead (A-87) Cost	86,234	12,545	12,545	12,545	19,366
53683 Interfund Drug Testing	83	165	90	90	90
53689 Interfund Physical/Drug			210	210	210
TOTAL OTHER CHARGES	* 153,379	19,169	109,700	109,700	179,262 *
CAPITAL ASSETS					
54300 Capital Asset		6,786	16,500	16,500	
54302 Depreciation Expense	17,744		18,500	18,500	2,540
TOTAL CAPITAL ASSETS	* 17,744	6,786	35,000	35,000	2,540 *
TOTAL GROSS BUDGET	** 1,490,728	980,052	1,481,456	1,481,456	1,483,114 *
TOTAL NET BUDGET	** 1,490,728	980,052	1,481,456	1,481,456	1,483,114 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,490,728	980,052	1,481,456	1,481,456	1,483,114 *
USER PAY REVENUES					
42700 Admin Fees-from other Agencies	328-				
46318 Maintenance	37,674		24,000	24,000	24,000
46510 Interfund Fuel & Oil	500,759	131,509	519,997	519,997	515,805
46511 Interfund Vehicle Maintenance	807,342		739,999	739,999	814,806
46565 Interfund Fleet Admin	108,777	47,500	190,004	190,004	93,503
47500 Other Revenue	656				
47540 Refund	4				
TOTAL USER PAY REVENUES	* 1,454,884	179,009	1,474,000	1,474,000	1,448,114 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	8,727	2,442	6,000	6,000	5,000
TOTAL GENERAL REVENUES	* 8,727	2,442	6,000	6,000	5,000 *
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	542				
TOTAL OTHER FINANCING SOURCES	* 542				*
TOTAL CANCELLATION OF OBLIGATED F/B	*				30,000 *
TOTAL AVAILABLE FUND BALANCE 7/1	* 257,637	231,062	320,385	320,385	246,229 *
TOTAL AVAILABLE FINANCING	** 1,721,790	412,513	1,800,385	1,800,385	1,729,343 *
UNREIMBURSED COSTS	** 231,062-	567,539	318,929-	318,929-	246,229-*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: FLEET MANAGEMENT ISF DEPT 4-580  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: PUBLIC WAYS FUND 4580

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
FLMS Fleet Maintenance Supervisor	4320- 5345	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
HEEQ Heavy Equip Mech	3443- 4285	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
ACL1 Account Clerk I	2553- 3170	1.00				
TOTAL BUDGET UNIT POSITIONS	**	6.00	5.00	5.00	5.00	5.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,387,489	957,151	1,334,004	1,334,004	1,308,628
51013 Special Pay	495	390	720	720	
51014 Other Pay	8,774	4,201	3,000	3,000	4,744
51030 Overtime	42,136	34,780	27,000	27,000	34,382
51100 Co Contribution FICA	103,505	70,959	101,280	101,280	99,562
51110 Co Contribution Retirement	262,079	189,851	264,634	264,634	272,066
51111 Retirement Allowance	13,785				
51120 Co Contribution-Group Insuranc	185,800	144,364	218,164	218,164	226,049
51121 Contribution Deferred Comp			1,959	1,959	1,959
51130 Co Contrib Unemploymnt Insrnc		450			
51150 Interfund Workers Compensation	56,174	58,033	58,033	58,033	50,701
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,060,237	1,460,179	2,008,794	2,008,794	1,998,091 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	44,429	33,188	65,390	65,390	53,460
52120 Maintenance Equipment	85,568	41,591	89,450	89,450	90,050
52135 Software License & Maintenance	646,437	545,872	652,245	652,245	652,245
52136 Computer Hardware	111,680	33,351	137,000	137,700	126,000
52150 Memberships	195	195	295	295	295
52170 Office Expenses	5,170	1,843	8,961	8,961	6,000
52180 Professional/Specialized Srvs	4,800	1,825	30,000	30,000	30,000
52200 Rents & Leases Equipment			75,640	75,640	
52225 Office Equipment	2,041	1,571	4,350	4,350	4,350
52230 Special Departmental Expense	13,848	5,394	20,000	20,000	20,000
52232 Employment Training		387	6,000	6,000	6,000
52250 Transportation & Travel	4,030	420	2,000	2,000	3,000
TOTAL SERVICES AND SUPPLIES	* 918,198	665,637	1,091,331	1,092,031	991,400 *
<b>OTHER CHARGES</b>					
53123 Interprogram Labor Charges	426,057	217,128	480,663	480,663	463,107
53601 Interfund Ins ISF Premium	920	1,687	1,687	1,687	2,206
53602 Interfund Gen Insurance & Bond	1,769	1,736	853	853	2,602
53610 Interfund Postage	43	51	167	167	74
53612 Interfund Copier Rental	1,370	1,172	1,400	1,400	1,597
53613 Interfund Fleet Admin	1,384	631	2,857	2,857	1,242
53615 Interfund Fuel & Oil	2,408	534	2,870	2,870	2,754
53616 Interfund Vehicle Maintenance	7,757		9,755	9,755	13,479
53623 Interfund Fingerprints		96			
53628 Interfund Admin - Misc Depts			160,967	160,967	226,067
53665 Interfund Audit Expense	2,710		2,999	2,999	3,988
53670 Interfund Overhead (A-87) Cost	132,373	70,555	70,555	70,555	93,151
53689 Interfund Physical/Drug		186	105	105	105
TOTAL OTHER CHARGES	* 576,791	293,776	734,878	734,878	810,372 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset		222,329	45,000	225,812	
54300 Virtual Server	1				50,000
54302 Depreciation Expense	62,900		61,091	61,091	101,243
TOTAL CAPITAL ASSETS	* 62,900	222,329	106,091	286,903	151,243 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: INFORMATION TECHNOLOGY ISF DEPT 8-145  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 4581

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	** 3,618,126	2,641,921	3,941,094	4,122,606	3,951,106 *
INTRAFUND TRANSFERS					
55210 Intrafd Information Technology		1-			
TOTAL INTRAFUND TRANSFERS	*	1-			*
TOTAL NET BUDGET	** 3,618,125	2,641,921	3,941,094	4,122,606	3,951,106 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 3,618,125	2,641,921	3,941,094	4,122,606	3,951,106 *
USER PAY REVENUES					
46123 Interprogram Labor Charges	426,057	217,128	480,663	480,663	463,107
46302 Equipment Replacement	738	408			50,000
46320 Other Chgs Current Services	10,917	5,747	8,598	8,598	8,778
46512 Interfund Projects	4,800		25,000	25,000	25,000
46514 Interfund IT Equipment Replmnt	89,732	49,594			
46515 Interfd Information Technology	2,999,324	1,245,390	3,339,676	3,340,376	3,116,893
46582 Interfund Misc. Transfer			6,000	6,000	5,400
47540 Refund	291	2,718			
TOTAL USER PAY REVENUES	* 3,531,859	1,520,985	3,859,937	3,860,637	3,669,178 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	28,236	6,957			
TOTAL GENERAL REVENUES	* 28,236	6,957			*
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	673				
TOTAL OTHER FINANCING SOURCES	* 673				*
TOTAL CANCELLATION OF OBLIGATED F/B	*				118,467 *
TOTAL AVAILABLE FUND BALANCE 7/1	* 464,895	588,345	644,466	644,466	474,918 *
TOTAL AVAILABLE FINANCING	** 4,025,663	2,116,287	4,504,403	4,505,103	4,262,563 *
UNREIMBURSED COSTS	** 407,538-	525,634	563,309-	382,497-	311,457-*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
DIIT Dir of Information Technology	8736-10622	1.00			
DDIT Deputy Dir Info Technology	7520- 9172	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5852- 7165	1.00			
SYAS Systems Analyst Supervisor	6868- 8348	2.00	2.00	2.00	2.00
PRA3 Programming Analyst III	6207- 7606	1.00	1.00	1.00	1.00
PRA3 Programming Analyst III	6207- 7606	3.00	3.00	3.00	3.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: INFORMATION TECHNOLOGY ISF DEPT 8-145  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: OTHER GENERAL FUND 4581

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OR					
PRA2 Programming Analyst II	5644- 6888				
NWA2 Network Administrator II	5644- 6888	2.00	2.00	2.00	2.00
NWA1 Network Administrator I	5073- 6207	1.00	1.00	1.00	1.00
ITS3 Info Tech Support Spclst III	4814- 5906	2.00	2.00	2.00	2.00
ITS3 Info Tech Support Spclst III	4814- 5906	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
SYA2 Systems Administrator II	4814- 5906	1.00	1.00	1.00	1.00
OR					
SYA1 Systems Administrator I	4570- 5644				
COM2 Computer Operator II	3636- 4519	2.00	1.80	2.00	1.80
OR					
COM1 Computer Operator I	3261- 4060				
TOTAL BUDGET UNIT POSITIONS	**	19.00	16.80	17.00	16.80 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SERVICES AND SUPPLIES</b>					
52130 Maintenance Structure/Imprvmnt		946		21,232	
52130 Animal Control Facility Design 505	40,740	74,625			
52130 YC BOAT LAUNCH SEDIMENT REMOVE 1202		30,678	56,000	95,500	56,000
52130 1130/1160 PARKING LOT ADA IMPV 1203	9,000				
52130 ADA IMPROVEMENT 2011 PLAN 1302	1,759				
52130 JAIL MID SEC-FENCING 1303	80				
52130 ADA IMPROVEMENTS FY 2013-14 1401			32,855	32,855	
52130 REMODEL HUMAN SVCS LAB OFFICE 1402		17,268	22,500	22,500	
52130 MAIN JAIL SOBERING FLR REPLACM 1404		6,669	9,000	9,000	
52130 MED SECURITY JAIL SHOWER VALVE 1405		6,215	10,000	10,000	
52130 ROOF REPLACEMENT 190 GARDEN HW 1406		25,460	53,500	53,500	
52130 ROOF REPLCMNT 1965 LIVE OAK 1407			147,000	147,000	
52130 ROOF REPLACMNT/REPR 446 2ND ST 1409			175,560	175,560	
52130 ROOF REPLCMNT/REPR 463 2ND ST 1410			434,000	434,000	
52130 FLEET MAINT BLDG EXT PAINTING 1501					30,000
52130 REPLACE ROOF SUTTER LIBRARY 1502					12,000
52130 1130/1160 EXTERIOR PAINTING 1506					50,000
52130 ADA IMPROVEMENTS FY 2014-15 1508					43,000
52130 Jail Fuel Tank Removal/Replace 9726	171,305	3,729	130,360	130,360	
52130 Road Tank Remediate Samuel Dr 9920	12,740				
52180 FACILITY MASTER PLAN UPDATE 1509					150,000
TOTAL SERVICES AND SUPPLIES	* 235,624	165,590	1,070,775	1,131,507	341,000 *
<b>OTHER CHARGES</b>					
53654 AIRPORT RUNWAY LIGHTING 904	6,345				
53654 TISHDALE BLF FLOATS 1208	8,459				
53654 TISHDALE BLF EROSION WALL 1209	2,891				
53654 JAIL MID SEC-FENCING 1303	1,062				
TOTAL OTHER CHARGES	* 18,757				*
<b>CAPITAL ASSETS</b>					
54200 AIRPORT RUNWAY LIGHTING 904	583,559	114			
54200 AIRPORT LAYOUT PLAN UPDATE 906	48				
54200 JAIL MIN SECURITY UPGRADE 908	58,331				
54200 AG COMMISSIONER OFFICE EXPANSN 1205	436,485	14,766		9,346	
54200 TISHDALE BLF FLOATS 1208	19	62,297	89,000	149,283	
54200 TISHDALE BLF EROSION WALL 1209	117,104				
54200 ADA IMPROVEMENT 2011 PLAN 1302	5,949				
54200 JAIL MID SEC-FENCING 1303		66,891		79,790	
54200 JAIL MED SEC INT SALLY PORT 1304	6,773	155		140,000	
54200 AG FACILITY EXPANTION PHASE II 1403		148,484	218,400	179,660	
54200 JAIL MIN SECURITY GENERATOR 1503					176,000
54200 Ettl Hall Security Card Access 1504					15,500
54200 1130/1160 LOT BERM REMOVAL 1507					115,000
54300 Capital Asset					
TOTAL CAPITAL ASSETS	* 1,208,268	292,707	307,400	558,079	306,500 *
TOTAL GROSS BUDGET	** 1,462,649	458,297	1,378,175	1,689,586	647,500 *

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
INTRAFUND TRANSFERS						
55202 TISHDALE BLF EROSION WALL	1209	18				
55229 Intrafund Plant Acquisition		487,322-				
55229 Animal Control Facility Design	505	4,000			21,232-	
55229 JAIL MIN SECURITY UPGRADE	908	28,552				
55229 AG COMMISSIONER OFFICE EXPANSN	1205	68,844				
55229 TISHDALE BLF FLOATS	1208	10,746				
55229 TISHDALE BLF EROSION WALL	1209	15,991				
55229 JAIL MED SEC INT SALLY PORT	1304	8,738				
55229 AG FACILITY EXPANTION PHASE II	1403			218,400-	179,660-	
55229 Jail Fuel Tank Removal/Replace	9726	14,768				
55229 Road Tank Remediate Samuel Dr	9920	10,092				
TOTAL INTRAFUND TRANSFERS		* 325,573-		218,400-	200,892-	*
TOTAL NET BUDGET		** 1,137,076	458,297	1,159,775	1,488,694	647,500 *
USER PAY REVENUES						
46152 AIRPORT RUNWAY LIGHTING	904	250				
46152 AG COMMISSIONER OFFICE EXPANSN	1205	500				
46152 TISHDALE BLF EROSION WALL	1209	120				
46559 Interfund Plant Acquisition		677,512				
46559 ADA IMPROVEMENTS FY 2013-14	1401			13,855	13,855	
46559 REMODEL HUMAN SVCS LAB OFFICE	1402			22,500	22,500	
46559 ROOF REPLACEMENT 190 GARDEN HW	1406			53,500	53,500	
46559 ROOF REPLCMNT 1965 LIVE OAK	1407			147,000	147,000	
46559 FLEET MAINT BULD EXT PAINTING	1501					30,000
46559 FACILITY MASTER PLAN UPDATE	1509					15,000
46578 Interfund Trans In-Special Rev					219,790	
46578 MAIN JAIL SOBERING FLR REPLACM	1404			9,000	9,000	
46578 MED SECURITY JAIL SHOWER VALVE	1405			10,000	10,000	
46578 JAIL MIN SECURITY GENERATOR	1503					176,000
47500 ROOF REPLACMNT/REPR 446 2ND ST	1409			144,837	144,837	
47500 ROOF REPLCMNT/REPR 463 2ND ST	1410			236,530	236,530	
47500 ADA IMPROVEMENTS FY 2014-15	1508					43,000
TOTAL USER PAY REVENUES		* 678,382		637,222	857,012	264,000 *
GOVERNMENTAL REVENUES						
45111 ENERGY GRANT PROJECT	1004	139,130				
45161 St Boating & Waterways Grant			9,497			
45161 TISHDALE BLF FLOATS	1208		59,529	89,000	89,000	
45161 TISHDALE BLF EROSION WALL	1209	125,621				
TOTAL GOVERNMENTAL REVENUES		* 264,751	69,026	89,000	89,000	*
TOTAL REVENUES		** 943,133	69,026	726,222	946,012	264,000 *
UNREIMBURSED COSTS		** 193,943	389,271	433,553	542,682	383,500 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SERVICES AND SUPPLIES</b>					
52120 Maintenance Equipment	76				
52125 Other Dept Fuel & Oil	605				
52130 Maintenance Structure/Imprvmnt		92	550	550	500
52170 Office Expenses			50	50	50
52180 Professional/Specialized Srvs		3,750	2,000	5,750	3,500
52230 Special Departmental Expense	5,032	6,398	5,050	5,050	6,500
52260 Utilities	340	235	350	350	350
TOTAL SERVICES AND SUPPLIES	* 6,053	10,475	8,000	11,750	10,900 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	21	20	20	20	27
53602 Interfund Gen Insurance & Bond	5	5	7	7	7
53610 Interfund Postage	28	12	6	6	17
53614 Interfund Misc Non-Road					1,200
53648 Interfund Water Resources	8,493		12,000	12,000	22,000
53670 Interfund Overhead (A-87) Cost	331	105-	105-	105-	44
TOTAL OTHER CHARGES	* 8,878	68-	11,928	11,928	23,295 *
TOTAL GROSS BUDGET	** 14,931	10,407	19,928	23,678	34,195 *
TOTAL NET BUDGET	** 14,931	10,407	19,928	23,678	34,195 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 14,931	10,407	19,928	23,678	34,195 *
<b>USER PAY REVENUES</b>					
46320 Other Chgs Current Services	4,928	3,685	5,940	5,940	5,940
46333 Sewer Service		1,155			
TOTAL USER PAY REVENUES	* 4,928	4,840	5,940	5,940	5,940 *
<b>GOVERNMENTAL REVENUES</b>					
43203 Finance Charge/Late Fee	37				
45270 St Homeowners Property Tax	29	14	29	29	29
45380 Fed Wildlife Refuge	1				
TOTAL GOVERNMENTAL REVENUES	* 67	14	29	29	29 *
<b>GENERAL REVENUES</b>					
41110 Property Tax Current Secured	1,911	1,136	1,850	1,850	1,850
41111 Property Tax Curnt Supplementl	9	5	10	10	10
41120 Property Tax Current Unsecured	147	143	125	125	143
41220 Property Tax Prior Unsecured	19	2-			
44100 Interest Apportioned	4,023	1,363	5,000	5,000	2,000
TOTAL GENERAL REVENUES	* 6,109	2,645	6,985	6,985	4,003 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		6,974	10,724	24,223 *

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GENERAL REVENUES	*					*
TOTAL AVAILABLE FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**	11,104	7,499	19,928	23,678	34,195 *
UNREIMBURSED COSTS	**	3,827	2,908			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52060 Communications	265	386	270	270	650
52090 Household Expense	7,430				
52166 General Supplies		4	1,400	1,400	1,400
52170 Office Expenses	70	3	180	180	
52180 Professional/Specialized Srvs		6,035	7,800	7,800	7,800
52200 Rents & Leases Equipment			500	500	500
52260 Utilities	19,906	12,668	27,500	27,500	11,500
TOTAL SERVICES AND SUPPLIES	* 27,671	19,096	37,650	37,650	21,850 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	537	502	502	502	663
TOTAL OTHER CHARGES	* 537	502	502	502	663 *
TOTAL GROSS BUDGET	** 28,208	19,598	38,152	38,152	22,513 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	220	44	253	253	206
55203 Intrafund Printing	23		70	70	70
55204 Intrafund Copier Rental	168		185	185	
55205 Intrafund Gen Insurance/Bonds	427	420	514	514	517
55230 Intrafund A-87 Building Maint.	140,608	94,891	94,891	94,891	88,585
55235 Intrafund Administration Srvs	29,406		18,396	18,396	24,440
TOTAL INTRAFUND TRANSFERS	* 170,852	95,355	114,309	114,309	113,818 *
TOTAL NET BUDGET	** 199,060	114,953	152,461	152,461	136,331 *
USER PAY REVENUES					
44205 Reservation Fees	2,350	3,715	3,000	3,000	3,000
44209 Maintenance Veterans' Building	19,196	17,780	18,000	18,000	18,000
44211 Rent Veterans' Building	12,135	12,705	16,000	16,000	16,000
TOTAL USER PAY REVENUES	* 33,681	34,200	37,000	37,000	37,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 33,681	34,200	37,000	37,000	37,000 *
UNREIMBURSED COSTS	** 165,379	80,753	115,461	115,461	99,331 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52090 Household Expense			500	500	
52120 Maintenance Equipment			200	200	200
52166 General Supplies			1,250	1,250	750
52170 Office Expenses		3	200	200	
52180 Professional/Specialized Srvs	70	150	3,000	3,000	1,500
52190 Publication Legal Notice			2,000	2,000	2,000
52230 Special Departmental Expense			300	300	300
52260 Utilities	1,510	1,638	4,500	4,500	1,500
TOTAL SERVICES AND SUPPLIES	* 1,580	1,791	11,950	11,950	6,250 *
OTHER CHARGES					
53601 Interfund Ins ISF Premium	184	142	142	142	192
TOTAL OTHER CHARGES	* 184	142	142	142	192 *
TOTAL GROSS BUDGET	** 1,764	1,933	12,092	12,092	6,442 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	2	4			25
55203 Intrafund Printing			100	100	100
55204 Intrafund Copier Rental	13		100	100	
55205 Intrafund Gen Insurance/Bonds			211	211	213
55206 Intrafund Paper and Supplies	176				
55230 Intrafund A-87 Building Maint.		15,716	15,716	15,716	8,475
55235 Intrafund Administration Srvs	8,335		4,599	4,599	12,220
55242 Intrafund Museum Rental Rev	1,430		6,455	6,455	2,864
TOTAL INTRAFUND TRANSFERS	* 9,956	15,720	27,181	27,181	23,897 *
TOTAL NET BUDGET	** 11,720	17,653	39,273	39,273	30,339 *
USER PAY REVENUES					
44205 Reservation Fees	950	500			550
44210 Rent Land and Buildings		5,350	15,000	15,000	6,050
44211 Rent Veterans' Building	3,150				
TOTAL USER PAY REVENUES	* 4,100	5,850	15,000	15,000	6,600 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 4,100	5,850	15,000	15,000	6,600 *
UNREIMBURSED COSTS	** 7,620	11,803	24,273	24,273	23,739 *

Human  
Services

Section E





FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	268,677	226,769	281,841	281,841	285,248
51014 Other Pay		1,916			2,000
51020 Extra Help	262	41			300
51100 Co Contribution FICA	18,507	15,485	19,395	19,395	20,082
51110 Co Contribution Retirement	50,732	44,961	55,880	55,880	59,303
51111 Retirement Allowance	2,573				
51120 Co Contribution-Group Insuranc	20,887	17,016	21,857	21,857	21,350
51150 Interfund Workers Compensation	1,636	1,653	1,653	1,653	2,300
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 363,274	307,841	380,626	380,626	390,583 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,230	919	1,700	1,700	1,250
52135 Software License & Maintenance		163			200
52136 Computer Hardware			200	200	200
52150 Memberships			500	500	500
52169 Outside Printing	1,733	1,349	700	700	3,500
52170 Office Expenses	1,598	1,629	2,500	2,500	2,200
52173 Subscription-Publication	316	347	300	300	350
52180 Professional/Specialized Srvs	1,884	895	100	100	
52210 Rents/Leases Structures/Ground	13,884	6,850	1,500	1,500	1,400
52230 Special Departmental Expense	253	115	500	500	300
52232 Employment Training	2,695	2,904	3,000	3,000	3,000
52250 Transportation & Travel	2,518	1,373	3,000	3,000	1,500
52260 Utilities	1,390	470	300	300	
TOTAL SERVICES AND SUPPLIES	* 27,501	17,014	14,300	14,300	14,400 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	218	172	172	172	226
53602 Interfund Gen Insurance & Bond	49	51	53	53	57
53611 Interfund Printing			175	175	175
53620 Interfd Information Technology	6,866	3,616	13,230	13,230	7,874
53623 Interfund Fingerprints			90	90	90
53633 Interfund Human Services Admin			2,800	2,800	
53636 Interfund IT Equipment Replmnt	738	408			
53654 Interfund Plant Acquisition			22,500	22,500	
53682 Interfd Trans Out-Admin Expens	1,930	388			2,000
53689 Interfund Physical/Drug			35	35	35
TOTAL OTHER CHARGES	* 9,801	4,635	39,055	39,055	10,457 *
TOTAL GROSS BUDGET	** 400,576	329,490	433,981	433,981	415,440 *
TOTAL NET BUDGET	** 400,576	329,490	433,981	433,981	415,440 *
<b>USER PAY REVENUES</b>					
46150 Photocopy Charges	5				
46241 Children & Families	2,054		2,260	2,260	2,917
46520 Interfund Mental Health	95,251		102,903	102,903	92,702
46535 Interfund Alcohol & Drug	16,433		23,727	23,727	18,698
46536 Interfund Welfare/Social Srvc	159,158	120,205	174,474	174,474	179,882

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: HUMAN SERVICES ADMINISTRATION (CONTINUED)  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: HEALTH  
 DEPT 4-120  
 FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46575 Interfund Admin-Misc Depts	59,714		61,403	61,403	55,316
47540 Refund	35				
TOTAL USER PAY REVENUES	* 332,650	120,205	364,767	364,767	349,515 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 332,650	120,205	364,767	364,767	349,515 *
UNREIMBURSED COSTS	** 67,926	209,285	69,214	69,214	65,925 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
DIHS Dir of Human Services 10118-12233	1.00	1.00	1.00	1.00	1.00
ASMH Admin Services Manager - HS 6447- 7906	1.00				
SRHA Senior Human Resources Analyst 5540- 6779	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
TOTAL BUDGET UNIT POSITIONS	** 4.00	3.00	3.00	3.00	3.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	2,969,536	2,410,448	3,239,122	3,239,122	3,138,900
51013 Special Pay	10,707	8,722	10,800	10,800	10,800
51014 Other Pay	37,297	32,225	25,097	25,097	25,097
51020 Extra Help	37,179	12,059	4,500	4,500	4,500
51030 Overtime	5,239	4,388	5,000	5,000	5,000
51100 Co Contribution FICA	218,621	175,475	237,263	237,262	229,772
51110 Co Contribution Retirement	562,088	480,861	644,364	644,364	654,827
51111 Retirement Allowance	27,226				
51120 Co Contribution-Group Insuranc	595,456	501,457	671,701	671,701	659,921
51121 Contribution Deferred Comp	1,300	1,050	4,572	4,572	3,264
51130 Co Contrib Unemploymnt Insrnc	1,919	6,469			
51150 Interfund Workers Compensation	7,697	18,165	18,165	18,165	23,983
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,474,265	3,651,319	4,860,584	4,860,583	4,756,064 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	34,157	20,599	27,380	32,280	24,564
52090 Household Expense	6,973	6,931	7,495	7,495	7,000
52100 Insurance	25,023	32,613	25,000	25,000	32,600
52120 Maintenance Equipment	12,132	7,861	12,580	12,580	11,730
52133 Maintenance & Transport	2,231	3,461	6,000	6,000	6,000
52135 Software License & Maintenance	3,620	1,569	2,000	2,000	3,000
52136 Computer Hardware	15,939		1,000	1,000	
52140 Medical Dental Lab Supplies	19,368	17,383	31,700	31,700	23,200
52150 Memberships	2,735	5,616	4,596	4,596	4,274
52169 Outside Printing	10,671	3,187	8,205	8,205	8,730
52170 Office Expenses	48,684	30,361	37,797	38,338	33,894
52172 Postage	215				
52173 Subscription-Publication	809	594	1,335	1,335	1,515
52180 Professional/Specialized Srvs	157,997	64,485	176,472	176,472	77,888
52200 Rents & Leases Equipment					73,813
52210 Rents/Leases Structures/Ground	202,793	178,961	206,302	206,302	206,302
52225 Office Equipment	2,030	455	3,190	3,190	3,482
52230 Special Departmental Expense	45,992	26,480	27,760	31,833	33,593
52232 Employment Training	10,596	7,601	16,435	19,471	10,100
52243 Educational Materials	9,574		12,150	12,150	14,730
52249 Other Equipment	2,680				
52250 Transportation & Travel	17,193	7,163	30,663	30,939	28,579
52260 Utilities	54,064	41,087	58,000	58,000	35,380
TOTAL SERVICES AND SUPPLIES	* 685,476	456,407	696,060	708,886	640,374 *
<b>OTHER CHARGES</b>					
53213 Contribution to Others	16,869				
53601 Interfund Ins ISF Premium	1,480	1,441	1,441	1,441	1,897
53602 Interfund Gen Insurance & Bond	2,139	2,165	2,452	2,452	2,586
53610 Interfund Postage	7,578	5,954	9,698	9,698	8,262
53611 Interfund Printing	975	540	2,800	2,800	1,100
53612 Interfund Copier Rental	4,330	4,556	3,736	3,736	6,766
53613 Interfund Fleet Admin	1,662	758	3,335	3,335	1,492
53615 Interfund Fuel & Oil	2,841	521	2,771	2,771	2,353

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY HEALTH DEPT 4-103  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53616 Interfund Vehicle Maintenance	2,673		6,857	6,857	7,576
53620 Interfd Information Technology	180,938	65,583	187,493	187,493	171,698
53623 Interfund Fingerprints	57	230	50	50	150
53636 Interfund IT Equipment Replmnt	11,066	6,117			
53650 Interfund A-87 Building Maint.	111,256	133,778	133,778	133,778	119,302
53683 Interfund Drug Testing	409	247	125	125	125
53685 Interfund Office Expense	14	34			
53689 Interfund Physical/Drug	99	456	1,055	1,055	1,055
TOTAL OTHER CHARGES	* 344,386	222,380	355,591	355,591	324,362 *
CAPITAL ASSETS					
54300 Capital Asset		5,679		5,679	
TOTAL CAPITAL ASSETS	*	5,679		5,679	*
TOTAL GROSS BUDGET	** 5,504,127	4,335,785	5,912,235	5,930,739	5,720,800 *
TOTAL NET BUDGET	** 5,504,127	4,335,785	5,912,235	5,930,739	5,720,800 *
USER PAY REVENUES					
44210 Rent Land and Buildings	78,830	48,887	75,970	75,970	40,228
46150 Photocopy Charges	415	326	1,000	1,000	1,000
46173 Miscellaneous	1,565	2,840	4,500	4,500	4,500
46237 Private Pay	37,605	29,827	33,000	33,000	35,500
46241 Children & Families	78,508	49,820	85,922	88,750	85,922
46281 Laboratory Services	4,137	3,045			4,000
46282 Vital Statistics	32,976	31,193	30,000	30,000	30,000
46290 Assessment Fee	360	100	400	400	400
46291 Health Fees	14,456		4,710	4,710	4,200
46292 CCS Enrollment	120		500	500	500
46320 Other Chgs Current Services	85,526	35,733	76,860	76,860	2,700
46520 Interfund Mental Health	3,948	1,141	12,000	12,000	12,000
46566 Interfund Public Health Nurse	43,254	27,451	59,098	59,098	59,098
46578 Interfund Trans In-Special Rev	8,203		14,875	14,875	13,450
46582 Interfund Misc. Transfer	194,300	78,109	184,297	189,553	172,305
46595 Inter Tran-In Tobacco Trust	172,798		150,000	150,000	150,000
46596 Inter Tran-In Bio Terror Trust	155,817	53,788	154,119	154,119	147,391
46597 Inter Tran-In Vital Stats Trst	4,771		5,250	5,250	5,250
46601 Inter Tran-In EMS Trust	13,139		12,500	12,500	13,100
46610 Interfund Physical/Drug	3,326				
47500 Other Revenue		110	150	150	150
47503 Contribution Frm Non Gov Agenc	56,611				
47540 Refund	791				
TOTAL USER PAY REVENUES	* 991,456	362,370	905,151	913,235	781,694 *
GOVERNMENTAL REVENUES					
45086 St Pandemic	43,540	22,857	63,299	63,299	63,299
45198 St TB Program	33,732	14,973	23,649	23,649	33,730
45199 St SB910 Case Management	13,260	58,992	25,000	25,000	25,000
45200 St Child Lead	20,779	21,938	33,459	33,459	26,790
45220 St Immunization Grant	34,644	10,814	33,380	33,380	35,671

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
45223 St AIDS Program	1,139	3,397	7,833	7,833	7,218
45227 St Child Health & Disability	254,585	186,763	262,809	262,809	262,591
45228 St Pre-Natal Programs	64,403	65,863	88,000	88,000	88,000
45230 St CCS Admin Sutter County	384,022	304,251	475,353	475,353	458,560
45238 ST Chlamydia Awareness Grant	5,706	5,706	5,706	5,706	5,706
45239 St Supplemental Nutrition Educ	178,227	97,215	200,000	200,000	200,000
45269 St Foster Care	66,388	63,892	57,724	57,724	68,640
45369 Fed Women/Infant/Children	827,556	593,902	927,192	1,007,192	911,812
TOTAL GOVERNMENTAL REVENUES	* 1,927,981	1,450,563	2,203,404	2,283,404	2,187,017 *
TOTAL REVENUES	** 2,919,437	1,812,933	3,108,555	3,196,639	2,968,711 *
UNREIMBURSED COSTS	** 2,584,690	2,522,852	2,803,680	2,734,100	2,752,089 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
HEOF Health Officer 12896-15669	1.00	.90	.90	.90	.90
PHYS Physician - CONT FLAT 15702	.08	.08	.08	.08	.08
ADHU Asst Director Human Services 8736-10622	1.00	1.00	1.00	1.00	1.00
HEPC Health Education & Promo Coord 4558- 5627	1.00	1.00	1.00	1.00	1.00
PHER Public Health Emerg Resp Coord 4107- 5073	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
NUP2 Nurse Practitioner II 6519- 7932	1.00				
SPHN Supvg Public Health Nurse 6211- 7524	1.00	1.00	1.00	1.00	1.00
PUN3 Public Health Nurse III 5599- 6852	2.00	2.00	2.00	2.00	2.00
(1-LIMITED TERM (PGM 26))					
PUN2 Public Health Nurse II 5314- 6519	6.00	6.00	6.00	6.00	6.00
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 4107- 5073	2.00	2.00	2.00	2.00	2.00
(2.0-LIMITED TERM (PGM 40))					
WICO Wic Coordinator 4558- 5627	1.00	1.00	1.00	1.00	1.00
(1-LIMITED TERM (PGM 40))					
LIVN Lic Voc Nurse 3689- 4509	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
CDBS Child Devlpmt Behavrl Spclst 5073- 6207	1.00	1.00	1.00	1.00	1.00
DPHL Dir of Public Health Lab 6779- 8305	.50	.50	.50	.50	.50
PHEP Public Health Epidemiologist 5360- 6563	1.00	1.00	1.00	1.00	1.00
PUHM Public Health Microbiologist 4814- 5906	.50	.50	.50	.50	.50
PULA Pub Health Lab Tech 2765- 3443	1.00	1.00	1.00	1.00	1.00
HEPS Health Program Specialist 3889- 4814	6.50	6.50	6.50	6.50	6.50
(6.5LT(PG 31,36,40,55,66))					
ADSO Admin Services Officer 5852- 7165	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
MEOS Medical Office Supervisor 3572- 4443	1.00		1.00		
SUAC Supvg Account Clerk 3383- 4213		1.00		1.00	1.00
MECL Medical Clerk 2553- 3170	3.80	3.80	3.80	3.80	3.80
(1-LIMITED TERM (PGM 31))					
ACL3 Account Clerk III 2843- 3541	1.00	1.00	1.00	1.00	1.00

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
ACL2 Account Clerk II OR	2698- 3354	2.00	2.00	2.00	2.00	1.00
ACL1 Account Clerk I	2553- 3170					
ACL2 Account Clerk II	2698- 3354	2.00	2.00	2.00	2.00	2.00
NUAS Nutritional Assistant (5-LIMITED TERM (PGM 40))	2553- 3170	7.00	6.00	6.00	6.00	5.00
OFA3 Office Assistant III OR	2698- 3354	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	1.00	.40	.40	.40	.40
OFA1 Office Assistant I	2282- 2843	3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	**	57.38	54.68	54.68	54.68	52.68 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	636,317	660,599	1,048,512	1,042,572	989,668
51013 Special Pay	45,793	39,986	35,911	35,911	57,501
51014 Other Pay	10,467	4,320	5,630	5,630	8,530
51020 Extra Help	139,449	64,578	5,000	5,000	5,000
51030 Overtime	8,624	8,500	5,000	5,000	20,000
51100 Co Contribution FICA	62,331	56,811	66,172	66,172	77,522
51110 Co Contribution Retirement	142,065	145,707	173,793	173,793	215,842
51111 Retirement Allowance	6,021				
51120 Co Contribution-Group Insuranc	111,187	144,693	143,026	143,026	205,948
51121 Contribution Deferred Comp	1,150	1,862	3,265	3,265	1,959
51130 Co Contrib Unemploymnt Insrnc	1,520	3,150			
51150 Interfund Workers Compensation	1,890	2,713	2,713	2,713	4,209
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,166,814	1,132,919	1,489,022	1,483,082	1,586,179 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	1,087	4,080	3,555	4,705	4,505
52100 Insurance	9,625	6,632	5,000	5,000	7,000
52120 Maintenance Equipment	777	514	700	700	700
52136 Computer Hardware		1,419		2,000	
52140 Medical Dental Lab Supplies	211,950	190,104	200,000	200,000	214,170
52150 Memberships			100	100	100
52169 Outside Printing	975	790	200	200	500
52170 Office Expenses	2,977	4,966	4,500	5,120	4,000
52173 Subscription-Publication	187	187	225	225	245
52180 Professional/Specialized Srvs	87,056	44,389	74,900	74,900	60,000
52225 Office Equipment	1,940		500	500	
52230 Special Departmental Expense	691	298	1,530	1,780	1,200
52232 Employment Training	3,045	1,233	2,200	2,200	6,000
52250 Transportation & Travel	1,695	2,061	3,000	4,220	7,220
TOTAL SERVICES AND SUPPLIES	* 322,005	256,673	296,410	301,650	305,640 *
<b>OTHER CHARGES</b>					
53100 Support & Care of Persons	633,762	991,403	530,000	1,200,000	700,000
53611 Interfund Printing	887	932	700	700	1,000
53612 Interfund Copier Rental	1,205	982	1,212	1,212	1,297
53620 Interfd Information Technology	12,728	6,816	16,583	17,283	16,465
53623 Interfund Fingerprints	320	256	150	150	150
53636 Interfund IT Equipment Replmnt	922	510			
53683 Interfund Drug Testing	123	206	125	125	125
53685 Interfund Office Expense	39	39			
53689 Interfund Physical/Drug	2,451	1,434	1,000	1,000	1,000
53691 Interfund Background Check	3,600	2,100	2,100	2,100	2,100
TOTAL OTHER CHARGES	* 656,037	1,004,678	551,870	1,222,570	722,137 *
TOTAL GROSS BUDGET	** 2,144,856	2,394,270	2,337,302	3,007,302	2,613,956 *
TOTAL NET BUDGET	** 2,144,856	2,394,270	2,337,302	3,007,302	2,613,956 *
<b>USER PAY REVENUES</b>					

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: JAIL MEDICAL DEPT 4-134  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46534 Interfund Jail Medical	1,990,802	2,103,326	1,995,903	2,665,903	2,261,917
46582 Interfund Misc. Transfer	150,168	186,020	341,399	341,399	352,039
47540 Refund	2,854	246			
TOTAL USER PAY REVENUES	* 2,143,824	2,289,592	2,337,302	3,007,302	2,613,956 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 2,143,824	2,289,592	2,337,302	3,007,302	2,613,956 *
UNREIMBURSED COSTS	** 1,032	104,678			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
HEOF Health Officer	12896-15669	.10	.10	.10	.10
PHYS Physician - CONT	FLAT 15702	.42	.42	.42	.42
NUP2 Nurse Practitioner II	6519- 7932	1.00	1.00	1.00	1.00
JNUM Jail Nurse Manager	6803- 8300	1.00	1.00	1.00	1.00
SUNU Supvg Nurse	5900- 7166	4.00	4.00	4.00	4.00
PUN2 Public Health Nurse II	5314- 6519		1.00		1.00
CHNU Charge Nurse	5298- 6500	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
LIVN Lic Voc Nurse	3689- 4509	1.00	2.00	1.00	2.00
OFA2 Office Assistant II	2410- 3001		.60	.60	.60
TOTAL BUDGET UNIT POSITIONS	** 10.42	13.12	11.12	13.12	13.12 *



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: NON-COUNTY PROVIDERS  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: HOSPITAL CARE  
 DEPT 4-201  
 FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52192 Prof & Spec Ambulance Service	26,400	19,800	26,400	26,400	26,400
TOTAL SERVICES AND SUPPLIES	* 26,400	19,800	26,400	26,400	26,400 *
OTHER CHARGES					
53200 Contribution to Other Agencies	49,927	50,257	52,750	52,750	50,766
53204 Contribution to-CMSP Participat	188,781	188,781	188,781	188,781	188,781
53657 Interfund Environmental Health	365,777		379,945	379,945	378,164
TOTAL OTHER CHARGES	* 604,485	239,038	621,476	621,476	617,711 *
TOTAL GROSS BUDGET	** 630,885	258,838	647,876	647,876	644,111 *
TOTAL NET BUDGET	** 630,885	258,838	647,876	647,876	644,111 *
USER PAY REVENUES					
46578 Interfund Trans In-Special Rev	20,102		23,718	23,718	25,000
TOTAL USER PAY REVENUES	* 20,102		23,718	23,718	25,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 20,102		23,718	23,718	25,000 *
UNREIMBURSED COSTS	** 610,783	258,838	624,158	624,158	619,111 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CALIFORNIA CHILDREN SERVICES DEPT 4-301  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: CALIFORNIA CHILDREN SERVICE FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52194 Prof & Spec Sutter	67,397	52,416	70,480	70,480	70,480
TOTAL SERVICES AND SUPPLIES	* 67,397	52,416	70,480	70,480	70,480 *
OTHER CHARGES					
53201 Contribution to Other-State	82,647	108,096	210,368	210,368	210,368
TOTAL OTHER CHARGES	* 82,647	108,096	210,368	210,368	210,368 *
TOTAL GROSS BUDGET	** 150,044	160,512	280,848	280,848	280,848 *
TOTAL NET BUDGET	** 150,044	160,512	280,848	280,848	280,848 *
USER PAY REVENUES					
46578 Interfund Trans In-Special Rev	141,150	141,150	141,150	141,150	141,150
TOTAL USER PAY REVENUES	* 141,150	141,150	141,150	141,150	141,150 *
GOVERNMENTAL REVENUES					
45230 St CCS Admin Sutter County	11,044				
TOTAL GOVERNMENTAL REVENUES	* 11,044				*
TOTAL REVENUES	** 152,194	141,150	141,150	141,150	141,150 *
UNREIMBURSED COSTS	** 2,150-	19,362	139,698	139,698	139,698 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52201 Hospital Expense	29,470		34,880	34,880	34,880
52211 Physician Expense	78,109	27,998	90,922	90,922	95,922
TOTAL SERVICES AND SUPPLIES	* 107,579	27,998	125,802	125,802	130,802 *
OTHER CHARGES					
53682 Interfd Trans Out-Admin Expens	13,139		12,500	12,500	13,100
53686 Interfund Unallocated Expense	20,102		23,718	23,718	25,000
TOTAL OTHER CHARGES	* 33,241		36,218	36,218	38,100 *
TOTAL GROSS BUDGET	** 140,820	27,998	162,020	162,020	168,902 *
TOTAL NET BUDGET	** 140,820	27,998	162,020	162,020	168,902 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 140,820	27,998	162,020	162,020	168,902 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
43106 Administrative Service Revenue	12,059		12,500	12,500	13,100
43107 Hospital Service Revenue	27,132		34,880	34,880	34,880
43108 Physician Revenue	64,088	1,593	80,922	80,922	80,922
43109 Unallocated Revenue	18,450		23,718	23,718	23,718
TOTAL GOVERNMENTAL REVENUES	* 121,729	1,593	152,020	152,020	152,620 *
GENERAL REVENUES					
43210 Other Court Fines	1,618-	80,463			
44100 Interest Apportioned	10,803	3,660			
TOTAL GENERAL REVENUES	* 9,185	84,123			*
TOTAL CANCELLATION OF OBLIGATED F/B	*		10,000	10,000	16,282 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 130,914	85,716	162,020	162,020	168,902 *
UNREIMBURSED COSTS	** 9,906	57,718-			*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	6,759,642	5,574,975	8,064,984	8,119,092	8,654,459
51013 Special Pay	86,559	70,908	90,000	90,000	90,000
51014 Other Pay	37,237	60,688	75,000	75,000	75,000
51020 Extra Help	881,452	527,406	500,000	500,000	550,000
51030 Overtime	153,404	171,489	165,000	165,000	190,000
51100 Co Contribution FICA	551,825	440,744	568,511	572,650	653,941
51110 Co Contribution Retirement	1,380,122	1,176,069	1,626,433	1,637,161	1,818,748
51111 Retirement Allowance	64,288				
51120 Co Contribution-Group Insuranc	1,134,753	982,290	1,505,441	1,522,565	1,557,571
51121 Contribution Deferred Comp	3,189	5,134	16,063	16,063	17,367
51130 Co Contrib Unemploymnt Insrnc	44,625	53,143	40,000	40,000	80,000
51150 Interfund Workers Compensation	238,688	243,794	243,794	243,794	287,443
TOTAL SALARIES AND EMPLOYEE BENEFITS	*11,335,784	9,306,640	12,895,226	12,981,325	13,974,529 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	643	1,836	1,500	1,500	2,000
52060 Communications	33,516	21,742	35,000	35,000	30,000
52080 Food	71,409	50,618	60,000	60,000	60,000
52090 Household Expense	59,222	41,784	50,000	50,000	50,000
52100 Insurance	47,727	68,255	51,600	51,600	79,500
52120 Maintenance Equipment			1,000	1,000	1,000
52130 Maintenance Structure/Imprvmnt	1,815	5,984	2,000	2,000	
52135 Software License & Maintenance	6,994	8,403	6,000	6,000	6,000
52136 Computer Hardware	6,123	1,593	7,500	7,500	11,500
52140 Medical Dental Lab Supplies	12,360	16,413	12,500	12,500	13,000
52141 Medical Supplies Floor Stock	84,203	73,728	70,000	80,000	72,000
52150 Memberships	19,276	21,195	25,000	25,000	30,000
52170 Office Expenses	81,568	65,136	75,000	75,000	72,000
52173 Subscription-Publication	6,501	5,522	8,000	8,000	7,000
52180 Professional/Specialized Srvs	5,301,203	2,987,640	5,815,627	5,830,327	5,845,386
52181 Juvenile Depnd Procd/Physician	118,408	119,784	50,000	50,000	150,000
52182 Prof & Spec Medical Services	282,261	269,439	275,000	275,000	300,000
52184 Prof & Spec Conservator Admin	58,711	44,033	58,711	58,711	58,711
52185 P/S Conservator Investigative	11,183	8,387	11,183	11,183	11,183
52189 P/S Srvs-Purchase of Srvs			5,000	5,000	
52190 Publication Legal Notice	396	6,231	5,000	5,000	6,000
52200 Rents & Leases Equipment	4,042	1,953	7,500	7,500	37,976
52210 Rents/Leases Structures/Ground	100,112	94,524	137,500	137,500	120,000
52225 Office Equipment			5,000	5,000	5,000
52230 Special Departmental Expense	53,799	26,697	45,787	50,787	45,000
52232 Employment Training	11,182	17,171	30,000	31,000	34,500
52236 Special Fund-Replacement	7,621		8,000	8,000	7,000
52237 Special Department Exp-Other	4,863	2,254	4,000	4,000	4,000
52250 Transportation & Travel	70,521	65,480	75,000	75,000	76,500
52260 Utilities	72,362	57,015	70,000	70,000	42,000
TOTAL SERVICES AND SUPPLIES	* 6,528,021	4,082,817	7,008,408	7,039,108	7,177,256 *
<b>OTHER CHARGES</b>					
53100 Support & Care of Persons	1,215,744	666,818	1,328,261	1,328,261	1,313,789

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53118 St Offset State Hospital			150,000	150,000	150,000
53119 St Offset Managed Care Inpt	298,330	178,541	225,000	225,000	225,000
53208 Contribution to Homeless	82,150	68,333	85,000	85,000	82,000
53210 Contribution to Res Care-FCH	48,109	32,080	60,000	60,000	60,000
53214 Contribution to IMD Facilities	131,486	150,114	125,000	125,000	140,000
53400 Interest Expense	53,247	18,708	60,000	60,000	35,000
53601 Interfund Ins ISF Premium	4,359	3,237	3,237	3,237	6,184
53602 Interfund Gen Insurance & Bond	3,535	3,594	3,959	3,959	3,856
53610 Interfund Postage	7,795	6,830	10,974	10,974	9,413
53611 Interfund Printing			1,300	1,300	650
53612 Interfund Copier Rental	11,444	9,526	12,150	12,150	12,777
53613 Interfund Fleet Admin	6,498	2,906	14,281	14,281	5,721
53615 Interfund Fuel & Oil	29,433	5,658	31,669	31,669	31,823
53616 Interfund Vehicle Maintenance	44,502		42,935	42,935	47,439
53619 Interfund Misc. Transfer	180,452		7,315	7,315	7,315
53620 Interfund Information Technology	254,092	119,957	245,502	245,502	305,994
53623 Interfund Fingerprints	2,219	1,569	1,025	1,025	800
53624 Interfund Health	3,948	1,141	12,000	12,000	12,000
53633 Interfund Human Services Admin	111,684		126,630	126,630	111,400
53640 Interfund Mental Hlth Svcs BF			180,000	180,000	189,446
53642 Interfund Cons Investigation	9,000	6,000	9,000	9,000	9,000
53654 Interfund Plant Acquisition			161,700	147,000	
53656 Interfund Conservator Services	60,894	40,596	60,894	60,894	60,894
53665 Interfund Audit Expense	3,253		3,599	3,599	4,785
53670 Interfund Overhead (A-87) Cost	1,463,895	1,067,113	1,067,113	1,067,113	1,103,288
53683 Interfund Drug Testing	243	350	130	130	130
53689 Interfund Physical/Drug	5,311	5,152	7,725	7,725	7,725
TOTAL OTHER CHARGES	* 4,031,623	2,388,223	4,036,399	4,021,699	3,936,429 *
CAPITAL ASSETS					
54300 Capital Asset			87,000	87,000	
54300 Mini-Van	1				26,000
54300 Mini-Van	2				26,000
TOTAL CAPITAL ASSETS	*		87,000	87,000	52,000 *
TOTAL GROSS BUDGET	**21,895,428	15,777,680	24,027,033	24,129,132	25,140,214 *
TOTAL NET BUDGET	**21,895,428	15,777,680	24,027,033	24,129,132	25,140,214 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		332,016	332,016	1,532,016 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	**21,895,428	15,777,680	24,359,049	24,461,148	26,672,230 *
USER PAY REVENUES					
46150 Photocopy Charges	9,146	5,728	7,040	7,040	7,500
46252 First Steps Fee	1,007	555	1,500	1,500	1,500
46258 Inpatient Fee	8,772	1,662	9,000	9,000	7,500
46259 Inpatient Insurance	4,140	2,232	5,000	5,000	5,000

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: MENTAL HEALTH SERVICE (CONTINUED)  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: HEALTH  
 DEPT 4-102  
 FUND 0007

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46262 Outpatient Fee	44,287	28,418	40,000	40,000	40,000
46263 Outpatient Insurance	106,579	60,079	160,000	160,000	80,000
46264 Outpatient Medicare	214,338	52,633	250,000	250,000	100,000
46267 Drug Diversion/Outpatient Fee	2,302	2,350	1,500	1,500	2,500
46271 M.H. Services Other Counties	353,132	157,029	200,000	200,000	250,000
46297 Blended Funding Yuba Co	141,085	99,231	138,790	138,790	136,000
46320 Other Chgs Current Services	2,694	225	5,000	10,000	5,000
46341 CSS Reimbursement from SSI	9,330	10,337	9,000	9,000	10,000
46537 Interfund Trans In-Realignment	7,097,204	3,438,645	6,135,711	6,135,711	6,088,000
46556 Interfund Mental Hlth Srvs BF	438,240	327,547	588,954	588,954	604,439
46575 Interfund Admin-Misc Depts	520,261		460,000	460,000	460,000
46578 Interfund Trans In-Special Rev			32,138	32,138	15,000
46580 Interfund Transfer In-S/T	5,748,870	3,592,923	5,412,000	5,412,000	5,282,801
46582 Interfund Misc. Transfer	233,830	206,267	486,164	486,164	392,619
46608 Inter Miscellaneous Revenue	1,143,929	2,357	1,000,787	1,000,787	1,000,000
46618 Interfund Transfer In		12,294			
46619 IF In-Interest		18,343			
47407 Other Sales	20	35	200	200	200
47500 Other Revenue		15			
47503 Contribution Frm Non Gov Agenc	1,600				
47504 Contrbtn Frm Oth MH Alcohol	6,600		6,600	6,600	6,600
47510 Donations	1,050	214			
47511 IMD Reimb-Yuba Conservator	28,223	7,980	50,000	50,000	50,000
47512 IMD Reimb Sutter Conservator	11,308	18,469	20,000	20,000	20,000
47521 Insurance Reimbursement	7,059	7,469			
47540 Refund	6,822	1,723			
TOTAL USER PAY REVENUES	*16,141,828	8,054,760	15,019,384	15,024,384	14,564,659 *
GOVERNMENTAL REVENUES					
45113 St EPSDT Mental Health	270				
45166 St Inpatient Consolidated SGF	17,380				
45191 St Aid MH Medi-Cal Admin			1,200,000	1,200,000	638,000
45204 St Aid MH Grants	532,827	199,218	559,739	559,739	559,739
45207 St Aid MH Conrep	156,280	97,074	150,000	150,000	128,881
45354 Fed Drug Medi-Cal	208,579				
45355 Fed UR/QA Medi-Cal			85,000	85,000	856,227
45356 Fed Mental Health Medi-Cal	4,336,608	3,465,158	5,299,550	5,396,649	5,500,000
45358 Fed Aid Drug & Alcohol Program	620,103	183,860	1,079,412	1,079,412	1,089,000
45394 Fed Other Aid	4,776	2,337	3,500	3,500	2,500
45521 Yuba County STOP	21,392	9,497	9,860	9,860	9,680
45664 Other Governmental Agencies	72,450	49,117	50,000	50,000	50,000
TOTAL GOVERNMENTAL REVENUES	* 5,970,665	4,006,261	8,437,061	8,534,160	8,834,027 *
GENERAL REVENUES					
44100 Interest Apportioned	34,884	17,006	35,000	35,000	25,000
44102 Interest	38	1,542	120	120	
TOTAL GENERAL REVENUES	* 34,922	18,548	35,120	35,120	25,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		867,484	867,484	3,248,544 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL REVENUES	**22,147,415	12,079,569	24,359,049	24,461,148	26,672,230 *
UNREIMBURSED COSTS	** 251,987-	3,698,111			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
ADHU Asst Director Human Services 8736-10622	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
DDMA Deputy Director MH - Admin Srv 7165- 8736	1.00	1.00	1.00	1.00	1.00
PSYC Psychiatrist - CONT FLAT 20800	8.03	8.43	7.93	8.43	8.93
PHYS Physician - CONT FLAT 15702	.40	.40	.40	.40	
PSYO Psychologist - CONT FLAT 7991	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
PRMA Program Manager-Adult Services 6779- 8305	.53	.53	.53	.53	.53
PRMY Program Manager-Youth Services 6779- 8305	.58	.58	.58	.58	.58
PRMC Program Manager - CSOC 6779- 8305	.10				
PRMS Prgm Mgr Subs Use Disorder Svc 6447- 7906	1.00	1.00	1.00	1.00	1.00
QAOF Quality Assurance Officer 6779- 8305	1.00	1.00	1.00	1.00	1.00
MEFM Medical Fiscal Manager 5256- 6447	.50	.50	.50	.50	.50
STAN Staff Analyst 4728- 5852	1.50	1.50	1.50	1.50	1.50
FMH2 Forensic Mental Hlth Spclst II 5644- 6888	1.00	1.00	1.00	1.00	1.00
OR					
FMH1 Forensic Mental Hlth Spclst I 5360- 6563					
MHT3 Mental Health Therapist III 5644- 6888	11.75	12.25	12.25	12.25	13.25
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
SAPS Sub Abuse Prevention Spclst 4107- 5073	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
PYES Psychiatric Emergency Supv 5888- 7211	.50	.50	.50	.50	.50
SUPN Supervising Psychiatric Nurse 6211- 7524	1.00	1.00	1.00	1.00	1.00
SUNU Supvg Nurse 5900- 7166	.50	.50	.50	.50	.50
SUIC Supvg Intervention Counselor 4320- 5345	1.00		1.00		
CRIC Crisis Counselor 4107- 5073	6.50	6.50	6.50	6.50	6.50
INC2 Intervention Counselor II 3889- 4814	15.05	15.05	15.05	15.05	15.05
OR					
INC1 Intervention Counselor I 3481- 4334					
ACC2 Accountant II 4107- 5073	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
PSTE Psychiatric Tech 4090- 4971	10.50	11.50	9.50	11.50	11.50
OR					
PSLI Psychiatric LVN 4090- 4971					
MHW2 Mental Health Wkr II 3261- 4060	3.00	3.00	3.00	3.00	3.00
MHW2 Mental Health Wkr II 3261- 4060	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	7.00	7.63	7.63	7.63	7.63
RESP Resource Specialist 4107- 5073		1.00		1.00	1.00
QANR Quality Assurance-Review Nurse 5916- 7194	.50	.50	.50	.50	.50

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
MEOS Medical Office Supervisor	3572- 4443	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
EXS1 Executive Secretary I	3170- 3957	1.00	1.00	1.00	1.00	1.00
SECY Secretary	2843- 3541	2.00	2.00	2.00	2.00	2.00
ACL3 Account Clerk III	2843- 3541	3.00	3.00	3.00	3.00	4.00
ACL2 Account Clerk II	2698- 3354	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II	2698- 3354	2.00	2.00	2.00	2.00	2.00
OR						
ACL1 Account Clerk I	2553- 3170					
MECL Medical Clerk	2553- 3170	6.20	7.20	6.20	7.20	6.20
OFA3 Office Assistant III	2698- 3354	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2410- 3001	5.00				
OFA2 Office Assistant II	2410- 3001	1.00	7.00	7.00	7.00	7.00
OR						
OFA1 Office Assistant I	2282- 2843					
OFA1 Office Assistant I	2282- 2843	1.00				
TOTAL BUDGET UNIT POSITIONS	**	112.14	115.57	112.07	115.57	116.67 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	2,853,152	2,383,896	3,438,150	3,534,761	3,668,299
51013 Special Pay	8,516	6,749	9,000	9,000	10,200
51014 Other Pay	19,461	8,377	25,000	25,000	20,000
51020 Extra Help	51,390	20,566	20,000	20,000	22,000
51030 Overtime	13,983	8,573	16,000	16,000	15,000
51100 Co Contribution FICA	213,869	175,629	255,771	263,162	275,274
51110 Co Contribution Retirement	543,037	471,962	684,796	703,951	765,006
51111 Retirement Allowance	26,952				
51120 Co Contribution-Group Insuranc	483,965	439,620	732,944	762,911	814,722
51121 Contribution Deferred Comp	1,936	3,179	10,479	10,479	13,255
51130 Co Contrib Unemploymnt Insrnc	17,482	17,087	12,000	12,000	12,000
51150 Interfund Workers Compensation	18,251	19,238	19,238	19,238	23,792
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,251,994	3,554,876	5,223,378	5,376,502	5,639,548 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal		460			
52060 Communications	24,904	21,629	35,000	35,000	30,000
52080 Food	13,700	9,776	12,000	12,000	12,000
52090 Household Expense	13,485	9,375	13,000	13,000	13,000
52100 Insurance	23,606	32,380	25,500	25,500	37,723
52120 Maintenance Equipment			1,000	1,000	1,000
52130 Maintenance Structure/Imprvmnt			2,000	2,000	1,000
52135 Software License & Maintenance	250		8,000	8,000	8,000
52136 Computer Hardware	1,399	11,841	75,000	75,000	40,000
52140 Medical Dental Lab Supplies	3,845	3,940	2,500	2,500	3,000
52141 Medical Supplies Floor Stock	3,883	2,455	5,000	5,000	5,000
52150 Memberships	7,318	9,833	12,500	12,500	17,000
52169 Outside Printing			1,000	1,000	1,000
52170 Office Expenses	21,373	19,244	20,000	20,000	17,000
52171 Copy/Printing Costs			1,500	1,500	1,000
52173 Subscription-Publication	4,646	5,110	4,000	4,000	5,000
52180 Professional/Specialized Srvs	883,294	807,111	1,984,534	1,831,410	1,359,807
52182 Prof & Spec Medical Services	145		1,000	1,000	1,000
52190 Publication Legal Notice			2,000	2,000	2,000
52200 Rents & Leases Equipment	108		1,500	1,500	11,008
52210 Rents/Leases Structures/Ground	101,130	93,445	115,000	115,000	115,000
52225 Office Equipment			5,000	5,000	3,000
52230 Special Departmental Expense	87,417	69,623	60,000	60,000	100,000
52232 Employment Training	12,099	22,156	20,000	20,000	20,000
52236 Special Fund-Replacement	12,051	27,046	15,000	15,000	20,000
52237 Special Department Exp-Other	1,006				
52250 Transportation & Travel	32,726	23,039	30,000	30,000	30,000
52260 Utilities	33,980	26,716	35,000	35,000	17,500
TOTAL SERVICES AND SUPPLIES	* 1,282,365	1,195,179	2,487,034	2,333,910	1,871,038 *
<b>OTHER CHARGES</b>					
53100 Support & Care of Persons	11,240	11,070	150,000	150,000	120,000
53210 Contribution to Res Care-FCH			7,500	7,500	6,000
53400 Interest Expense	22,748	7,993	25,000	25,000	15,000

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53601 Interfund Ins ISF Premium	1,135	1,233	1,233	1,233	1,941
53602 Interfund Gen Insurance & Bond					98
53610 Interfund Postage			10	10	2
53612 Interfund Copier Rental	1,370	3,195	1,517	1,517	5,890
53613 Interfund Fleet Admin	1,808	884	2,856	2,856	1,740
53615 Interfund Fuel & Oil	13,546	5,175	14,845	14,845	13,561
53616 Interfund Vehicle Maintenance	11,871		7,728	7,728	8,539
53619 Interfund Misc. Transfer	1,143,195		1,000,000	1,000,000	1,000,000
53620 Interfd Information Technology	53,692	33,453	69,342	69,342	49,186
53622 Interfund Other Department	520,261		460,000	460,000	460,000
53623 Interfund Fingerprints	406	74	350	350	350
53628 Interfund Admin - Misc Depts	59,714		61,403	61,403	55,316
53670 Interfund Overhead (A-87) Cost	174,959	123,405	123,405	123,405	149,153
53683 Interfund Drug Testing	41	41	50	50	50
53689 Interfund Physical/Drug	1,001	174	320	320	320
TOTAL OTHER CHARGES	* 2,016,987	186,697	1,925,559	1,925,559	1,887,146 *
CAPITAL ASSETS					
54300 Mini-Van		1			26,000
TOTAL CAPITAL ASSETS	*				26,000 *
TOTAL GROSS BUDGET	** 7,551,346	4,936,752	9,635,971	9,635,971	9,423,732 *
TOTAL NET BUDGET	** 7,551,346	4,936,752	9,635,971	9,635,971	9,423,732 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 7,551,346	4,936,752	9,635,971	9,635,971	9,423,732 *
USER PAY REVENUES					
46262 Outpatient Fee	17,298	14,912	17,500	17,500	17,500
46263 Outpatient Insurance	33,105	28,124	13,000	13,000	25,000
46264 Outpatient Medicare			1,000	1,000	1,000
46320 Other Chgs Current Services	904				
46518 Interfd Trans In-Wrap Around	161,893	123,591	292,320	292,320	292,320
46537 Interfund Trans In-Realignment		415,643	632,270	632,270	587,000
47540 Refund	2,495	1,061			
TOTAL USER PAY REVENUES	* 215,695	583,331	956,090	956,090	922,820 *
GOVERNMENTAL REVENUES					
45090 St Aid MH Services Act	7,599,610	3,875,769	5,010,829	5,010,829	4,817,068
45191 St Aid MH Medi-Cal Admin			140,600	140,600	74,850
45356 Fed Mental Health Medi-Cal	1,690,356	887,911	1,966,780	1,966,780	1,970,000
TOTAL GOVERNMENTAL REVENUES	* 9,289,966	4,763,680	7,118,209	7,118,209	6,861,918 *
GENERAL REVENUES					
44100 Interest Apportioned	114,265	42,317	90,000	90,000	35,000
44102 Interest	38,021	13,358	33,500	33,500	10,000

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GENERAL REVENUES	* 152,286	55,675	123,500	123,500	45,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		1,438,172	1,438,172	1,593,994 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 9,657,947	5,402,686	9,635,971	9,635,971	9,423,732 *
UNREIMBURSED COSTS	** 2,106,601-	465,934-			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
PSYC Psychiatrist - CONT	FLAT 20800	.10	.10	.10	.10
PHYS Physician - CONT	FLAT 15702	.10	.10	.10	.10
PRMA Program Manager-Adult Services	6779- 8305	.47	.47	.47	.47
PRMY Program Manager-Youth Services	6779- 8305	.42	.42	.42	.42
PRMC Program Manager - CSOC	6779- 8305	.90	1.00	1.00	1.00
MEFM Medical Fiscal Manager	5256- 6447	.50	.50	.50	.50
STAN Staff Analyst	4728- 5852	.50	.50	.50	.50
PYES Psychiatric Emergency Supv	5888- 7211	.50	.50	.50	.50
MHT3 Mental Health Therapist III	5644- 6888	18.25	19.75	17.75	19.75
OR					
MHT2 Mental Health Therapist II	5073- 6207				
OR					
MHT1 Mental Health Therapist I	4570- 5644				
DACO Day Treatment Coordinator	4558- 5627	1.00			
SUNU Supvg Nurse	5900- 7166	.50	.50	.50	.50
SUIC Supvg Intervention Counselor	4320- 5345		1.00	1.00	1.00
CRIC Crisis Counselor	4107- 5073	1.50	1.50	1.50	1.50
INC2 Intervention Counselor II	3889- 4814	18.25	19.25	18.25	19.25
OR					
INC1 Intervention Counselor I	3481- 4334				
PRSC Prevention Services Coordin	5058- 6190	1.00	1.00	1.00	1.00
PSTE Psychiatric Tech	4090- 4971	5.50	5.50	5.50	5.50
OR					
PSLI Psychiatric LVN	4090- 4971				
MHW1 Mental Health Wkr I	2917- 3636				1.00
RESP Resource Specialist	4107- 5073	3.00	3.00	3.00	4.00
MECL Medical Clerk	2553- 3170	.80	.80	.80	.80
OFA3 Office Assistant III	2698- 3354	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 54.19	56.89	53.89	56.89	58.79 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	7,165,331	6,480,893	8,850,010	8,850,010	9,119,078
51013 Special Pay	16,799	24,460	21,600	21,600	36,000
51014 Other Pay	61,246	55,053	48,795	48,795	40,245
51020 Extra Help	4,695	7,125	15,000	15,000	15,000
51030 Overtime	87,301	219,508	60,000	60,000	150,000
51100 Co Contribution FICA	532,485	494,589	656,941	656,941	686,466
51110 Co Contribution Retirement	1,355,832	1,290,583	1,779,091	1,779,091	1,943,218
51111 Retirement Allowance	63,443		1,498	1,498	
51120 Co Contribution-Group Insuranc	1,699,431	1,613,163	2,261,575	2,261,575	2,349,468
51121 Contribution Deferred Comp	10,625	9,400	20,243	20,243	20,896
51130 Co Contrib Unemploymnt Insrnc	22,328	17,627			25,000
51150 Interfund Workers Compensation	267,748	271,914	271,914	271,914	292,657
TOTAL SALARIES AND EMPLOYEE BENEFITS	*11,287,264	10,484,315	13,986,667	13,986,667	14,678,028 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	53,532	60,866	97,909	97,909	80,560
52120 Maintenance Equipment	91		3,000	3,000	3,000
52130 Maintenance Structure/Imprvmnt	2,935	14,532	50,211	50,211	26,000
52135 Software License & Maintenance	274,533	163,199	184,603	184,603	46,367
52136 Computer Hardware	227,183	71,749	118,800	118,800	39,600
52150 Memberships	18,754	19,885	19,954	19,954	20,535
52170 Office Expenses	139,675	99,914	162,495	162,495	162,495
52173 Subscription-Publication	3,075	5,525	6,625	6,625	6,704
52180 Professional/Specialized Srvs	563,339	649,088	994,348	999,698	347,399
52190 Publication Legal Notice	1,461	2,197	5,200	5,200	5,200
52191 Data Processing Service	66,426	130,730	282,569	282,569	314,848
52200 Rents & Leases Equipment			500	500	40,530
52210 Rents/Leases Structures/Ground	225,124	228,854	286,396	286,396	284,664
52212 Special Dept Exp Transportatn	240,909	185,756	400,000	400,000	400,000
52215 Special Dept Exp Ancillary	39,134	37,690	90,000	90,000	90,000
52225 Office Equipment	79,476	29,216	21,750	21,750	19,300
52232 Employment Training	60,028	16,184	71,233	71,233	71,233
52250 Transportation & Travel	18,207	14,497	19,750	19,750	19,750
52260 Utilities	81,055	62,399	97,888	97,888	50,200
TOTAL SERVICES AND SUPPLIES	* 2,094,937	1,792,281	2,913,231	2,918,581	2,028,385 *
<b>OTHER CHARGES</b>					
53100 Support & Care of Persons	269,421	64,060	396,075	396,075	396,075
53104 Temp Aid Needy Fam Child Care	644,229	502,282	800,000	800,000	800,000
53108 Support & Care of Persons-CTEC	271,676	169,355	298,844	298,844	298,844
53117 Support/Care Yuba College FC	8,000	2,959	8,000	8,000	8,000
53601 Interfund Ins ISF Premium	18,948	10,885	10,885	10,885	22,498
53602 Interfund Gen Insurance & Bond	2,232	2,335	2,414	2,414	3,186
53603 Interfund Public Health Nurse	43,254	27,451	59,098	59,098	59,098
53610 Interfund Postage	83,193	58,996	74,155	74,155	83,856
53611 Interfund Printing	21,837	12,457	26,000	26,000	26,000
53612 Interfund Copier Rental	14,390	15,789	16,006	16,006	25,520
53613 Interfund Fleet Admin	8,176	3,537	13,330	13,330	6,963
53615 Interfund Fuel & Oil	27,262	6,336	28,563	28,563	27,381

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53616 Interfund Vehicle Maintenance	29,870		28,113	28,113	31,062
53619 Interfund Misc. Transfer	257,313	59,609	150,000	150,000	145,600
53620 Interfund Information Technology	253,409	133,866	315,886	315,886	264,973
53622 Interfund Other Department	19,208	14,872	24,818	24,818	23,975
53623 Interfund Fingerprints	1,436	2,625	825	825	1,350
53633 Interfund Human Services Admin	159,158	120,205	174,474	174,474	179,882
53634 Interfund Investigation	236,000	121,515	236,000	236,000	236,000
53635 Interfund Prosecution	5,596	262	8,000	8,000	6,000
53640 Interfund Mental Hlth Srvs BF	438,240	327,547	588,954	588,954	604,439
53654 Interfund Plant Acquisition			58,850	53,500	
53665 Interfund Audit Expense	12,181		13,477	13,477	17,921
53670 Interfund Overhead (A-87) Cost					877,646
53685 Interfund Office Expense	325	293			
53689 Interfund Physical/Drug	1,447	2,257	485	485	485
TOTAL OTHER CHARGES	* 2,826,801	1,659,493	3,333,252	3,327,902	4,146,754 *
CAPITAL ASSETS					
54300 Capital Asset	21,183	131,970	171,657	171,657	
54300 Mid-size Sedan Rep Veh#255					21,500
TOTAL CAPITAL ASSETS	* 21,183	131,970	171,657	171,657	21,500 *
TOTAL GROSS BUDGET	**16,230,185	14,068,059	20,404,807	20,404,807	20,874,667 *
TOTAL NET BUDGET	**16,230,185	14,068,059	20,404,807	20,404,807	20,874,667 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	2,395,280	81,902			
46556 Interfund Mental Hlth Srvs BF			180,000	180,000	189,446
46575 Interfund Admin-Misc Depts	1,930	388	2,800	2,800	2,000
46578 Interfund Trans In-Special Rev	460,172	289,546	516,341	516,341	495,465
46582 Interfund Misc. Transfer	188,029	1,217,299	2,272,227	2,272,227	1,901,254
46619 IF In-Interest		939			
47407 Other Sales		35			
47521 Insurance Reimbursement		10,714			
47539 Food Stamps O/P Collection	14,642	7,338	10,000	10,000	12,000
47540 Refund	1,353	260	500	500	500
TOTAL USER PAY REVENUES	* 3,061,406	1,608,421	2,981,868	2,981,868	2,600,665 *
GOVERNMENTAL REVENUES					
45094 St PA Staff Cost Reimbursement	63,269	33,788	66,457	66,457	62,808
45140 St Welfare AdministrationN	6,900,578	7,176,465	6,975,375	6,975,375	9,817,683
45239 St Supplemental Nutrition Educ	83,871	66,129	150,000	150,000	145,600
45308 Fed FPSP	60,848		79,347	79,347	80,109
45310 Fed Welfare Administration	6,003,607	4,415,512	9,501,528	9,501,528	6,478,066
45403 Fed PA Staff Cost Reimbursemt	114,663	54,040	108,430	108,430	112,430
TOTAL GOVERNMENTAL REVENUES	*13,226,836	11,745,934	16,881,137	16,881,137	16,696,696 *
GENERAL REVENUES					
44100 Interest Apportioned	8,029-				
TOTAL GENERAL REVENUES	* 8,029-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER FINANCING SOURCES					
48300 Sale of Excess Property		4,404			
TOTAL OTHER FINANCING SOURCES	*	4,404			*
TOTAL REVENUES	**16,284,617	13,354,355	19,863,005	19,863,005	19,297,361 *
UNREIMBURSED COSTS	** 54,432-	713,704	541,802	541,802	1,577,306 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
ADHU Asst Director Human Services 8736-10622	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
PRMG Program Manager 6447- 7906	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
WEI2 Welfare Investigator II 3847- 4759	1.00	1.00	1.00	1.00	1.00
SSC2 Social Super Child Serv II 5345- 6540	2.00	3.00	3.00	3.00	3.00
SSC1 Social Super Child Serv I 5058- 6190	1.00				
STAN Staff Analyst 4728- 5852	1.00	1.00	1.00	1.00	1.00
SSE1 Social Super Employ Serv I 4558- 5627	1.00	1.00	1.00	1.00	1.00
SWC4 Social Worker Child Serv IV 4814- 5906	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
SWC3 Social Worker Child Serv III 4334- 5360	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
SWE3 Social Worker Employ Serv III 3889- 4814	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
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
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
OR					
SWE1 Social Worker Employ Serv I 3119- 3889					
ETSU Employment & Trng Supervisor 4096- 5058	1.00	1.00	1.00	1.00	1.00
ETW2 Employment & Trng Worker II 3297- 4107	2.00	2.00	2.00	2.00	2.00
OR					
ETW1 Employment & Trng Worker I 2950- 3677					
PASS Public Assist Specialist Super 3988- 4923	6.00	9.00	6.00	9.00	9.00
PAS3 Public Assist Specialist III 3354- 4176	10.00	14.00	10.00	14.00	14.00
PAS2 Public Assist Specialist II 3170- 3957	48.00	69.00	54.00	69.00	69.00
OR					
PAS1 Public Assist Specialist I 2843- 3541					
SSMG Staff Services Manager 5852- 7165	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
STS2 Staff Services Analyst II 4107- 5073	1.00	1.00	1.00	1.00	1.00
OR					
STS1 Staff Services Analyst I 3889- 4814					1.00
SYSA System Support Analyst 3443- 4285	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

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE ADMINISTRATION DEPT 5-101  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
EXS1 Executive Secretary I	3170- 3957	1.00	1.00	1.00	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	**	155.00	183.00	161.00	183.00	184.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	125,183	96,664	126,600	126,600	126,600
51014 Other Pay	4,002	3,437	4,062	4,062	4,062
51020 Extra Help	14,379	18,320	24,073	24,073	24,073
51100 Co Contribution FICA	10,801	8,930	9,384	9,384	11,544
51110 Co Contribution Retirement	23,637	19,165	25,101	25,101	26,320
51111 Retirement Allowance	1,210				
51120 Co Contribution-Group Insuranc	19,113	16,359	20,432	20,432	20,500
51150 Interfund Workers Compensation	404	407	407	407	462
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 198,729	163,282	210,059	210,059	213,561 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	2,259	1,639	2,640	2,640	2,700
52120 Maintenance Equipment			150	150	150
52150 Memberships	400	400	400	400	400
52170 Office Expenses	1,105	789	1,300	1,300	1,100
52180 Professional/Specialized Srvs			3,000	3,000	3,000
52210 Rents/Leases Structures/Ground	1,187	1,088	1,236	1,236	1,236
52225 Office Equipment			400	400	600
52232 Employment Training		345	700	700	700
52250 Transportation & Travel	10		244	244	244
52260 Utilities	2,385	1,888	3,600	3,600	3,300
TOTAL SERVICES AND SUPPLIES	* 7,346	6,149	13,670	13,670	13,430 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	137	158	158	158	205
53613 Interfund Fleet Admin	277	126	476	476	248
53615 Interfund Fuel & Oil	591	169	693	693	615
53616 Interfund Vehicle Maintenance	679		703	703	777
53620 Interfd Information Technology	4,311	3,632	7,350	7,350	5,532
53623 Interfund Fingerprints	50		50	50	25
53636 Interfund IT Equipment Replmnt	369	204			
53685 Interfund Office Expense	7				
53689 Interfund Physical/Drug	124		35	35	35
TOTAL OTHER CHARGES	* 6,545	4,289	9,465	9,465	7,437 *
TOTAL GROSS BUDGET	** 212,620	173,720	233,194	233,194	234,428 *
<b>INTRAFUND TRANSFERS</b>					
55202 Intrafund Postage	492	338	566	566	495
55203 Intrafund Printing	166		100	100	100
55205 Intrafund Gen Insurance/Bonds	21	22	21	21	23
55211 Intrafund Fingerprints	64		40	40	40
TOTAL INTRAFUND TRANSFERS	* 743	360	727	727	658 *
TOTAL NET BUDGET	** 213,363	174,080	233,921	233,921	235,086 *
<b>USER PAY REVENUES</b>					
46190 Public Guardian/Conservtr Fees	17,819	13,865	18,000	18,000	18,000
46519 Interfd MH Adm Conservatr Srvc	60,894	40,596	60,894	60,894	60,894



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: PUBLIC GUARDIAN & CONSERVATOR (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: OTHER PROTECTION  
 DEPT 2-709  
 FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
46521 Interfund Cons Investigation		9,000	6,000	9,000	9,000	9,000
TOTAL USER PAY REVENUES	*	87,713	60,461	87,894	87,894	87,894 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**	87,713	60,461	87,894	87,894	87,894 *
UNREIMBURSED COSTS	**	125,650	113,619	146,027	146,027	147,192 *
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
TOTAL BUDGET UNIT POSITIONS	**	2.00	2.00	2.00	2.00	2.00 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: IN-HOME SUPPORTIVE SRVS (IHSS) DEPT 5-201  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: AID PROGRAMS FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53116 IHSS-County Share	1,658,818	1,420,270	1,669,820	1,669,820	1,728,264
53200 Contribution to Other Agencies	131,942		34,502	34,502	35,710
TOTAL OTHER CHARGES	* 1,790,760	1,420,270	1,704,322	1,704,322	1,763,974 *
TOTAL GROSS BUDGET	** 1,790,760	1,420,270	1,704,322	1,704,322	1,763,974 *
TOTAL NET BUDGET	** 1,790,760	1,420,270	1,704,322	1,704,322	1,763,974 *
USER PAY REVENUES					
46580 Interfund Transfer In-S/T	1,572,380	786,190	1,704,322	1,704,322	1,763,974
TOTAL USER PAY REVENUES	* 1,572,380	786,190	1,704,322	1,704,322	1,763,974 *
GOVERNMENTAL REVENUES					
45091 St IHSS Waiver Program Service	53,065				
45402 Fed IHSS PA Oper Exp Reimburse	115,778				
TOTAL GOVERNMENTAL REVENUES	* 168,843				*
TOTAL REVENUES	** 1,741,223	786,190	1,704,322	1,704,322	1,763,974 *
UNREIMBURSED COSTS	** 49,537	634,080			*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: TANF-FAMILY GROUP  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: AID PROGRAMS  
 DEPT 5-204  
 FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53100 Support & Care of Persons	8,446,562	7,318,603	9,507,744	9,507,744	9,983,192
TOTAL OTHER CHARGES	* 8,446,562	7,318,603	9,507,744	9,507,744	9,983,192 *
TOTAL GROSS BUDGET	** 8,446,562	7,318,603	9,507,744	9,507,744	9,983,192 *
TOTAL NET BUDGET	** 8,446,562	7,318,603	9,507,744	9,507,744	9,983,192 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	2,062,073	1,956,236	2,165,175	2,165,175	2,317,527
46578 Interfund Trans In-Special Rev					475,390
46582 Interfund Misc. Transfer	8,275				
46619 IF In-Interest		1,852			
TOTAL USER PAY REVENUES	* 2,070,348	1,958,088	2,165,175	2,165,175	2,792,917 *
GOVERNMENTAL REVENUES					
45330 Fed TANF-Co Shr Child Supp Col		24,709			30,000
45401 Fed/St TANF	6,216,115	4,357,424	7,104,875	7,104,875	6,952,580
TOTAL GOVERNMENTAL REVENUES	* 6,216,115	4,382,133	7,104,875	7,104,875	6,982,580 *
TOTAL REVENUES	** 8,286,463	6,340,221	9,270,050	9,270,050	9,775,497 *
UNREIMBURSED COSTS	** 160,099	978,382	237,694	237,694	207,695 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53105 Supp & Care-Trans Housing Plus	174,745	122,748	270,000	270,000	270,000
53106 Support & Care Welfare-Inst	1,092,639	1,386,842	1,458,444	1,458,444	1,443,420
53109 Support/Care Welfare Kin-GAP	30,883	19,222	41,256	41,256	28,800
53111 Support & Care-Welfare-FC	2,432,509	1,356,133	1,401,840	1,401,840	1,983,744
53114 Support & Care-Probation	171,448-	331,665	573,768	573,768	573,768
53600 Interfund Tran Out Wrap Around	276,517	321,417	279,864	279,864	458,496
TOTAL OTHER CHARGES	* 3,835,845	3,538,027	4,025,172	4,025,172	4,758,228 *
TOTAL GROSS BUDGET	** 3,835,845	3,538,027	4,025,172	4,025,172	4,758,228 *
TOTAL NET BUDGET	** 3,835,845	3,538,027	4,025,172	4,025,172	4,758,228 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	1,082,385				
46582 Interfund Misc. Transfer	1,643	944,522	1,198,266	1,198,266	1,389,358
46619 IF In-Interest		530			
TOTAL USER PAY REVENUES	* 1,084,028	945,052	1,198,266	1,198,266	1,389,358 *
GOVERNMENTAL REVENUES					
45219 St Welfare Kin-GAP	24,396	15,187			22,752
45314 Fed Welfare Kin-GAP			23,512	23,512	
45335 Fed Postr Care Co Shr Chld Sup	2,226	59,502	10,000	10,000	20,000
45340 Fed TANF-Foster Care	1,124,885	923,813	1,475,037	1,475,037	1,718,215
TOTAL GOVERNMENTAL REVENUES	* 1,151,507	998,502	1,508,549	1,508,549	1,760,967 *
GENERAL REVENUES					
44100 Interest Apportioned	1,643-				
TOTAL GENERAL REVENUES	* 1,643-				*
TOTAL REVENUES	** 2,233,892	1,943,554	2,706,815	2,706,815	3,150,325 *
UNREIMBURSED COSTS	** 1,601,953	1,594,473	1,318,357	1,318,357	1,607,903 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: REFUGEE CASH ASSISTANCE  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: AID PROGRAMS  
 DEPT 5-207  
 FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53100 Support & Care of Persons			14,800	14,800	14,800
TOTAL OTHER CHARGES	*		14,800	14,800	14,800 *
TOTAL GROSS BUDGET	**		14,800	14,800	14,800 *
TOTAL NET BUDGET	**		14,800	14,800	14,800 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45345 Fed Refugee Cash Assistance			14,800	14,800	14,800
TOTAL GOVERNMENTAL REVENUES	*		14,800	14,800	14,800 *
TOTAL REVENUES	**		14,800	14,800	14,800 *
UNREIMBURSED COSTS	**				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: AID FOR ADOPTION  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: AID PROGRAMS  
 DEPT 5-209  
 FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53100 Support & Care of Persons	4,090,162	3,732,017	4,550,196	4,550,196	4,879,788
TOTAL OTHER CHARGES	* 4,090,162	3,732,017	4,550,196	4,550,196	4,879,788 *
TOTAL GROSS BUDGET	** 4,090,162	3,732,017	4,550,196	4,550,196	4,879,788 *
TOTAL NET BUDGET	** 4,090,162	3,732,017	4,550,196	4,550,196	4,879,788 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	1,872,119				
46582 Interfund Misc. Transfer	3,915	1,129,248	2,077,565	2,077,565	2,226,114
TOTAL USER PAY REVENUES	* 1,876,034	1,129,248	2,077,565	2,077,565	2,226,114 *
GOVERNMENTAL REVENUES					
45344 Fed Aid for Adoptions	1,591,069	1,124,549	1,780,110	1,780,110	1,911,636
TOTAL GOVERNMENTAL REVENUES	* 1,591,069	1,124,549	1,780,110	1,780,110	1,911,636 *
GENERAL REVENUES					
44100 Interest Apportioned	3,915-				
TOTAL GENERAL REVENUES	* 3,915-				*
TOTAL REVENUES	** 3,463,188	2,253,797	3,857,675	3,857,675	4,137,750 *
UNREIMBURSED COSTS	** 626,974	1,478,220	692,521	692,521	742,038 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: GENERAL RELIEF  
 FUNCTION: PUBLIC ASSISTANCE  
 ACTIVITY: GENERAL RELIEF  
 DEPT 5-302  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52177 Prof & Spec Indigent Burial	31,996	17,704	26,500	26,500	30,864
TOTAL SERVICES AND SUPPLIES	* 31,996	17,704	26,500	26,500	30,864 *
OTHER CHARGES					
53112 Support & Care-Regular Cases	32,824	15,536	44,640	44,640	36,864
TOTAL OTHER CHARGES	* 32,824	15,536	44,640	44,640	36,864 *
TOTAL GROSS BUDGET	** 64,820	33,240	71,140	71,140	67,728 *
TOTAL NET BUDGET	** 64,820	33,240	71,140	71,140	67,728 *
USER PAY REVENUES					
46275 OCO Program	17,040	4,568	13,200	13,200	13,200
46578 Interfund Trans In-Special Rev	1,213	816	1,344	1,344	1,344
TOTAL USER PAY REVENUES	* 18,253	5,384	14,544	14,544	14,544 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 18,253	5,384	14,544	14,544	14,544 *
UNREIMBURSED COSTS	** 46,567	27,856	56,596	56,596	53,184 *





**Law &  
Justice**

**Section F**



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,615,834	1,298,915	1,753,247	1,753,247	1,683,503
51013 Special Pay	3,138	3,784	4,800	4,800	4,800
51014 Other Pay	7,514	22,195	5,000	5,000	4,000
51020 Extra Help	2,919	41,952	15,000	15,000	
51030 Overtime		295			2,000
51100 Co Contribution FICA	116,803	98,404	126,965	126,965	123,322
51110 Co Contribution Retirement	305,695	258,286	348,830	348,830	350,988
51111 Retirement Allowance	13,934				
51120 Co Contribution-Group Insuranc	347,230	297,418	409,237	409,237	398,283
51121 Contribution Deferred Comp	2,725	2,725	4,571	4,571	3,265
51130 Co Contrib Unemploymnt Insrnc	12,698	7,678			
51150 Interfund Workers Compensation	3,695	12,651	12,651	12,651	15,045
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,432,185	2,044,303	2,680,301	2,680,301	2,585,206 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	9,757	7,428	15,000	15,000	13,000
52130 Maintenance Structure/Imprvmnt	6,955		20,000	20,000	
52150 Memberships	920	840	920	920	920
52170 Office Expenses	44,487	33,346	40,000	40,000	32,510
52173 Subscription-Publication	1,850	1,287	5,000	5,000	2,000
52180 Professional/Specialized Srvs	21,336	30,160	44,540	44,540	38,000
52183 P/S Medical Srvs-Lab	3,745	2,888	6,500	6,500	4,000
52210 Rents/Leases Structures/Ground	91,129	83,866	90,000	90,000	91,490
52232 Employment Training	20,150	17,420	10,000	10,000	9,147
52250 Transportation & Travel		1,669	10,000	10,000	5,000
52260 Utilities	11,706	10,337	19,000	19,000	9,000
TOTAL SERVICES AND SUPPLIES	* 212,035	189,241	260,960	260,960	205,067 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	1,600	1,680	1,680	1,680	2,255
53602 Interfund Gen Insurance & Bond	382		408	408	468
53610 Interfund Postage	21,546	16,210	21,394	21,394	22,614
53612 Interfund Copier Rental	3,732	2,916	3,800	3,800	3,750
53613 Interfund Fleet Admin	701	253	952	952	498
53615 Interfund Fuel & Oil	579	196	607	607	656
53616 Interfund Vehicle Maintenance	2,903		1,718	1,718	1,898
53620 Interfd Information Technology	20,432	11,212	24,826	24,826	22,774
53623 Interfund Fingerprints	367	247	300	300	200
53636 Interfund IT Equipment Replmnt	922	510			
53670 Interfund Overhead (A-87) Cost	182,041	116,791	116,791	116,791	121,723
53685 Interfund Office Expense	39	26			
53689 Interfund Physical/Drug	372	124	70	70	70
TOTAL OTHER CHARGES	* 235,616	150,165	172,546	172,546	176,906 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset	19,362		22,500	22,500	
TOTAL CAPITAL ASSETS	* 19,362		22,500	22,500	*
TOTAL GROSS BUDGET	** 2,899,198	2,383,709	3,136,307	3,136,307	2,967,179 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
INTRAFUND TRANSFERS					
55205 Intrafund Gen Insurance/Bonds		403			
TOTAL INTRAFUND TRANSFERS	*	403			*
TOTAL NET BUDGET	** 2,899,198	2,384,112	3,136,307	3,136,307	2,967,179 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				23,459 *
TOTAL BUDGET	** 2,899,198	2,384,112	3,136,307	3,136,307	2,990,638 *
USER PAY REVENUES					
47521 Insurance Reimbursement	1,053				
47540 Refund	66				
TOTAL USER PAY REVENUES	* 1,119				*
GOVERNMENTAL REVENUES					
45195 St CSS Advance	909,907	775,481	1,009,677	1,009,677	1,009,677
45390 Fed CSS Advance	1,931,549	1,644,663	1,967,947	1,967,947	1,972,961
TOTAL GOVERNMENTAL REVENUES	* 2,841,456	2,420,144	2,977,624	2,977,624	2,982,638 *
GENERAL REVENUES					
44100 Interest Apportioned	7,598	2,480	10,800	10,800	8,000
TOTAL GENERAL REVENUES	* 7,598	2,480	10,800	10,800	8,000 *
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	2,598				
TOTAL OTHER FINANCING SOURCES	* 2,598				*
TOTAL CANCELLATION OF OBLIGATED F/B	*		147,883	147,883	*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,852,771	2,422,624	3,136,307	3,136,307	2,990,638 *
UNREIMBURSED COSTS	** 46,427	38,512-			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
DCSS Dir of Child Support Services	8736-10622	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
CSA3 Child Support Attorney III	7348- 8963	2.00	2.00	2.00	2.00
OR					
CSA2 Child Support Attorney II	6624- 8112				
OR					
CSA1 Child Support Attorney I	6023- 7348				
STM1 Staff Services Mgr I	5256- 6447	1.00	1.00	1.00	1.00
ISC2 Info Systems Coordinator II	3636- 4519	1.00			

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,958,475	1,440,669	1,939,643	1,939,643	1,885,553
51013 Special Pay	12,198	7,974	11,000	11,000	11,000
51014 Other Pay	30,405	21,981	25,000	25,000	25,000
51015 Mitigation Pay	1,750				
51020 Extra Help	26,420	45,795	11,834	11,834	11,675
51030 Overtime	21,124	10,923	14,000	14,000	14,000
51100 Co Contribution FICA	147,184	109,466	139,179	139,179	142,464
51110 Co Contribution Retirement	423,553	323,193	398,283	398,283	437,327
51111 Retirement Allowance	12,160				
51120 Co Contribution-Group Insuranc	325,965	248,831	322,880	322,880	361,456
51121 Contribution Deferred Comp	800	725	1,959	1,959	3,918
51130 Co Contrib Unemploymnt Insrnc	6,683	7,868			
51150 Interfund Workers Compensation	3,873	36,766	36,766	36,766	44,282
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,970,590	2,254,191	2,900,544	2,900,544	2,936,675 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	400	300			300
52060 Communications	17,200	9,577	15,000	15,000	12,000
52110 Criminal Jury Witness Fees	10,560	1,700	10,000	10,000	13,000
52120 Maintenance Equipment	1,319	1,204	1,500	1,500	1,500
52135 Software License & Maintenance	148		5,000	5,000	
52136 Computer Hardware	2,286		5,000	5,000	5,000
52150 Memberships	7,655	8,825	8,200	8,200	8,700
52160 Miscellaneous Expense	880				
52170 Office Expenses	10,428	8,778	15,000	15,000	14,500
52173 Subscription-Publication	28,735	18,442	25,000	25,000	25,000
52177 Prof & Spec Indigent Burial	1,189				
52180 Professional/Specialized Srvs	6,535	7,734	11,000	11,000	11,000
52225 Office Equipment	13,121	482	9,000	9,000	5,000
52230 Special Departmental Expense	904		8,640	8,640	1,000
52232 Employment Training	16,719	6,012	15,000	15,000	17,500
52250 Transportation & Travel	6,439	3,410	3,500	3,500	3,500
TOTAL SERVICES AND SUPPLIES	* 124,518	66,464	131,840	131,840	118,000 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	5,661	11,344	11,344	11,344	36,346
53602 Interfund Gen Insurance & Bond	758	773	889	889	1,007
53610 Interfund Postage	3,271	2,469	3,103	3,103	3,539
53611 Interfund Printing	2,361	822	2,300	2,300	2,300
53612 Interfund Copier Rental	3,809	4,109	4,050	4,050	7,238
53613 Interfund Fleet Admin	3,046	1,389	5,237	5,237	2,734
53615 Interfund Fuel & Oil	16,881	3,618	23,752	23,752	21,493
53616 Interfund Vehicle Maintenance	11,135		19,308	19,308	21,334
53620 Interfd Information Technology	111,583	50,539	139,097	139,097	116,200
53623 Interfund Fingerprints	25	75			
53636 Interfund IT Equipment Replmnt	7,378	4,078			
53683 Interfund Drug Testing	245	124	200	200	200
53689 Interfund Physical/Drug	285	186	1,005	1,005	1,005
TOTAL OTHER CHARGES	* 166,438	79,526	210,285	210,285	213,396 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
CAPITAL ASSETS					
54300 Capital Asset					
TOTAL CAPITAL ASSETS	*				*
TOTAL GROSS BUDGET	** 3,261,546	2,400,181	3,242,669	3,242,669	3,268,071 *
INTRAFUND TRANSFERS					
55211 Intrafund Fingerprints					100
TOTAL INTRAFUND TRANSFERS	*				100 *
TOTAL NET BUDGET	** 3,261,546	2,400,181	3,242,669	3,242,669	3,268,171 *
USER PAY REVENUES					
46187 Discovery Fees	12,235	10,499	12,500	12,500	12,500
46320 Other Chgs Current Services	1,367				
46537 Interfund Trans In-Realignment	23,138	28,186	27,540	27,540	27,540
46553 Interfund Investigation	236,000	121,515	236,000	236,000	236,000
46554 Interfund Prosecution	5,596	262	8,000	8,000	6,000
46578 Interfund Trans In-Special Rev	114,000	41,000	41,000	41,000	
46582 Interfund Misc. Transfer	23,758	104,592	123,324	123,324	138,623
46598 Inter Tran-In COPS	28,145	28,048	28,048	28,048	28,208
46619 IF In-Interest		105			
47407 Other Sales	11	160			
47506 Restitution Unclaimed Money	8				
47522 DA Asset Forfeiture	2,535	1,600	1,500	1,500	1,500
47540 Refund	1,860	1,907	700	700	700
TOTAL USER PAY REVENUES	* 448,653	337,874	478,612	478,612	451,071 *
GOVERNMENTAL REVENUES					
43204 Judgements/Damages & Settlemnt		13,052			
45244 CA EMERGENCY MANAGEMENT AGENCY	115,281	63,396	125,727	125,727	135,388
45259 St Post		1,478	4,000	4,000	1,500
TOTAL GOVERNMENTAL REVENUES	* 115,281	77,926	129,727	129,727	136,888 *
TOTAL REVENUES	** 563,934	415,800	608,339	608,339	587,959 *
UNREIMBURSED COSTS	** 2,697,612	1,984,381	2,634,330	2,634,330	2,680,212 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
DIAT District Attorney	FLAT 12363	1.00	1.00	1.00	1.00
ASDA Asst District Attorney	8736-10622	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5852- 7165	1.00		1.00	
DED4 Deputy D A IV	8273-10079	1.00	1.00	1.00	1.00
DED3 Deputy D A III	7348- 8963	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	6.00
OR					
DED2 Deputy D A II	6624- 8112				
OR					

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
DED1 Deputy D A I	6023- 7348				
DED2 Deputy D A II (LIMITED TERM)	6624- 8112	1.00		1.00	1.00
CHIN Chief Investigator DA	6536- 8007	1.00	1.00	1.00	1.00
ACHI Assistant Chief Investigator	5934- 7263	1.00	1.00	1.00	1.00
SRCR Senior Criminal Investigator	4634- 5705	7.00	7.00	6.00	7.00
CRIT Criminal Intelligence Tech	3636- 4519	1.00		1.00	
INAD Investigative Aide	3443- 4285	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
VIA2 Victim Advocate II (LIMITED TERM)	3170- 3957	1.00	1.00	1.00	1.00
OR					
VIA1 Victim Advocate I (LIMITED TERM)	2553- 3170				
VIA1 Victim Advocate I (LIMITED TERM)	2553- 3170	1.50	1.50	1.50	1.50
ACC2 Accountant II	4107- 5073		1.00		1.00
SULE Supvg Legal Secretary	3770- 4689	1.00	1.00	1.00	1.00
LES3 Legal Secretary III	3354- 4176	2.00	2.00	2.00	2.00
LES2 Legal Secretary II	3001- 3740	1.00	1.00	1.00	1.00
OR					
LES1 Legal Secretary I	2698- 3354				
OR					
OFA3 Office Assistant III	2698- 3354				
LES1 Legal Secretary I	2698- 3354	1.00	1.00	1.00	1.00
OR					
OFA3 Office Assistant III	2698- 3354				
TOTAL BUDGET UNIT POSITIONS	**	30.50	30.50	28.50	30.50 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52060 Communications	111	45	200	200	200
52080 Food	238	185	300	300	300
52112 Civil Jury Fees	19,455	13,005	19,003	19,003	19,000
52130 Maintenance Structure/Imprvmnt	6,354				
52144 Mileage	8,388	7,961	6,900	6,900	6,900
52160 Miscellaneous Expense	22	45			
52162 Accounting Fees	12				
52169 Outside Printing		1,180	1,200	1,200	1,400
52170 Office Expenses	403		300	300	200
52172 Postage	136	140	150	150	200
52173 Subscription-Publication	805		1,000	1,000	800
52180 Professional/Specialized Srvs	76				
52188 Prof & Spec Court Reporter	1,752		2,000	2,000	2,000
52210 Rents/Leases Structures/Ground	716		1,200	1,200	
52225 Office Equipment			100	100	100
52232 Employment Training	2,180	2,265	2,100	2,100	2,300
52260 Utilities	120		200	200	200
TOTAL SERVICES AND SUPPLIES	* 40,768	24,826	34,653	34,653	33,600 *
OTHER CHARGES					
53001 Superior Court Services		3,427	4,878	4,878	4,878
53601 Interfund Ins ISF Premium	7	33	33	33	43
53620 Interfd Information Technology	1,652	665	1,267	1,267	1,474
53661 Interfund Tran-Out - Probation		891			
53685 Interfund Office Expense	150	130			
53688 Interfund Rents/Leases					1,300
TOTAL OTHER CHARGES	* 1,809	5,146	6,178	6,178	7,695 *
TOTAL GROSS BUDGET	** 42,577	29,972	40,831	40,831	41,295 *
INTRAFUND TRANSFERS					
55202 Intrafund Postage	1,779	867	1,277	1,277	1,277
55204 Intrafund Copier Rental	120	39	100	100	
TOTAL INTRAFUND TRANSFERS	* 1,899	906	1,377	1,377	1,277 *
TOTAL NET BUDGET	** 44,476	30,878	42,208	42,208	42,572 *
TOTAL USER PAY REVENUES	*				*
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	**				*
UNREIMBURSED COSTS	** 44,476	30,878	42,208	42,208	42,572 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	2,779,913	2,397,872	3,334,370	3,334,370	3,039,034
51013 Special Pay	5,722	4,846	6,000	6,000	5,700
51014 Other Pay	39,121	14,343	43,304	43,304	54,018
51020 Extra Help	84,654	20,175	30,592	30,592	44,978
51030 Overtime	30,983	5,690	14,000	14,000	14,000
51100 Co Contribution FICA	212,240	177,910	249,669	249,669	231,541
51101 Co Contribution Medicare		122			
51110 Co Contribution Retirement	735,716	663,293	898,482	898,482	904,948
51111 Retirement Allowance	34,323				
51120 Co Contribution-Group Insuranc	538,808	464,883	558,360	558,360	619,765
51121 Contribution Deferred Comp	2,027	3,100	1,959	1,959	3,187
51150 Interfund Workers Compensation	11,638	14,293	14,294	14,294	39,546
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,475,145	3,766,527	5,151,030	5,151,030	4,956,717 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	579	450	920	920	730
52051 Security Equipment	11,299	19,900	20,665	20,665	15,250
52060 Communications	11,308	7,839	16,900	16,900	11,340
52120 Maintenance Equipment	914	720	5,350	5,350	1,450
52130 Maintenance Structure/Imprvmnt	2,275				
52135 Software License & Maintenance	10,002	18,177	19,677	19,677	19,180
52136 Computer Hardware	8,416	8,624	17,510	17,510	2,550
52150 Memberships	4,091	2,587	2,867	2,867	3,150
52170 Office Expenses	11,294	8,825	19,201	19,201	16,360
52180 Professional/Specialized Srvs	209,062	221,404	388,744	388,744	380,825
52210 Rents/Leases Structures/Ground	67,444	64,200	70,310	70,310	71,220
52225 Office Equipment	8,402	3,363	8,475	8,475	7,570
52230 Special Departmental Expense	28,440	18,058	57,875	57,875	67,605
52232 Employment Training	39,655	33,216	68,078	68,078	76,561
52250 Transportation & Travel	14,211	7,801	21,705	21,705	28,335
52260 Utilities	9,763	8,430	12,280	12,280	12,880
TOTAL SERVICES AND SUPPLIES	* 437,155	423,594	730,557	730,557	715,006 *
<b>OTHER CHARGES</b>					
53100 Support & Care of Persons			44,000	44,000	24,000
53213 Contribution to Others			35,944	35,944	10,000
53601 Interfund Ins ISF Premium	3,417	4,190	4,190	4,190	8,864
53602 Interfund Gen Insurance & Bond	888	915	988	988	1,351
53610 Interfund Postage	2,137	1,208	1,836	1,836	1,924
53611 Interfund Printing	2,806	1,673	2,000	2,000	2,000
53612 Interfund Copier Rental	4,331	4,995	3,358	3,358	8,043
53613 Interfund Fleet Admin	4,707	2,148	8,093	8,093	4,229
53615 Interfund Fuel & Oil	18,463	4,163	19,237	19,237	18,907
53616 Interfund Vehicle Maintenance	17,646		17,336	17,336	19,155
53619 Interfund Misc. Transfer	66,254	533	197,390	197,390	
53620 Interfd Information Technology	158,791	64,125	142,736	142,736	163,835
53623 Interfund Fingerprints			25	25	25
53636 Interfund IT Equipment Replmnt	11,897	6,575			
53683 Interfund Drug Testing	594	535	650	650	650

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53685 Interfund Office Expense	59	13			
53688 Interfund Rents/Leases	756	567	756	756	
53689 Interfund Physical/Drug	4,103		2,005	2,005	2,005
TOTAL OTHER CHARGES	* 296,849	91,640	480,544	480,544	264,988 *
CAPITAL ASSETS					
54300 Capital Asset	28,016	25,727		25,727	
54300 Security Cameras					
54300 Replacement Live Scan Machine					40,000
TOTAL CAPITAL ASSETS	* 28,016	25,727		25,727	40,000 *
TOTAL GROSS BUDGET	** 5,237,165	4,307,488	6,362,131	6,387,858	5,976,711 *
TOTAL NET BUDGET	** 5,237,165	4,307,488	6,362,131	6,387,858	5,976,711 *
USER PAY REVENUES					
46119 Adult Prob Supervision	36,354	35,630	26,000	26,000	26,000
46120 Juv Record Sealing	1,870	675	1,200	1,200	1,000
46161 Yuba City Unif Schl Dist Trncy	108,779	54,791	109,581	109,581	82,383
46162 YCUSD Special Programs	79,462	35,317	70,634	70,634	78,563
46169 Fingerprint Fees	128				
46179 Sutter Co Schools/FRA	5,000		5,000	5,000	40,000
46203 Security Services	7,810	1,000	1,000	1,000	1,000
46214 Prob Sup Transfer Fees	660	85	600	600	200
46217 Drug Diversion Fees	2,462	2,145	1,900	1,900	1,900
46294 BTP Fees	750	1,500	750	750	750
46537 Interfund Trans In-Realignment	197,190	146,336	261,211	261,211	192,816
46578 Interfund Trans In-Special Rev	71,000	71,000	71,000	71,000	111,000
46582 Interfund Misc. Transfer	829,754	827,614	1,373,146	1,373,146	1,348,909
46591 Inter Tran-In CCPIF SB678	526,865	404,948	695,608	695,608	727,174
46598 Inter Tran-In COPS	108,788	79,031	264,794	264,794	356,858
46599 Inter Tran-In YOBG	296,745	146,694	356,325	356,325	291,566
46619 IF In-Interest		299			
47407 Other Sales		9			
47521 Insurance Reimbursement		13,546			
47540 Refund	270	446			
TOTAL USER PAY REVENUES	* 2,273,887	1,821,066	3,238,749	3,238,749	3,260,119 *
GOVERNMENTAL REVENUES					
45218 St SB933 Group Home Visits	1,473				
45249 St Probation Training Expense	24,750	18,810	24,750	24,750	25,300
45301 Fed Title IV-E	278,495	77,419	340,000	340,000	91,375
45306 Fed Grant					7,245
45309 Fed CWSOIP	1,660	4,303	7,250	7,250	12,650
45315 Fed Other in Lieu		2,411			
45317 Fed Group Home Visit- SB933	3,000	4,904	2,500	2,500	15,631
45318 Fed Title IVE Center St JuvDiv	32,437	6,809			
TOTAL GOVERNMENTAL REVENUES	* 341,815	114,656	374,500	374,500	152,201 *
TOTAL REVENUES	** 2,615,702	1,935,722	3,613,249	3,613,249	3,412,320 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PROBATION DEPT 2-304  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: DETENTION AND CORRECTION FUND 0014

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
UNREIMBURSED COSTS	** 2,621,463	2,371,766	2,748,882	2,774,609	2,564,391 *
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 Officer 6574- 8061	2.00	2.00	2.00	2.00	2.00
DDPR Dep Dir Probation-Admn&Finance 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	25.00	26.00	25.00	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					
ACC1 Accountant I 3677- 4570	.40				
ACT2 Accounting Technician II 3541- 4385	1.00	1.00	1.00	1.00	
OFA3 Office Assistant III 2698- 3354	3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 53.40	54.00	53.00	54.00	53.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	1,084,794	945,610	1,307,732	1,307,732	1,239,754
53662 Interfund Tran-Out - Sheriff	102,022	61,823			
53663 Interfund Tran-Out - Jail	26,534	19,968			
53664 Interfund Tran-Out - D.A.	54,332	19,968			
TOTAL OTHER CHARGES	* 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
TOTAL GROSS BUDGET	** 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
TOTAL NET BUDGET	** 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
USER PAY REVENUES					
46156 Booking Fees	51,188	55,605	45,000	45,000	45,000
46202 Small Co Law Enforcement Fund	405,459	429,686	500,000	500,000	500,000
TOTAL USER PAY REVENUES	* 456,647	485,291	545,000	545,000	545,000 *
GOVERNMENTAL REVENUES					
45088 St Juvenile Prob & Camp Fund	194,506	146,336	261,211	261,211	192,816
45260 St Supp Law Enforcement COPS	396,604	295,623	412,851	412,851	412,851
45297 St AB109 GC 30025-30029.2	113,024	120,119	88,670	88,670	89,087
TOTAL GOVERNMENTAL REVENUES	* 704,134	562,078	762,732	762,732	694,754 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,160,781	1,047,369	1,307,732	1,307,732	1,239,754 *
UNREIMBURSED COSTS	** 106,901				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: BI-COUNTY JUVENILE HALL  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: DETENTION AND CORRECTION  
 DEPT 2-309  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53100 Support & Care of Persons	1,290,020	1,065,967	1,440,300	1,440,300	1,427,995
TOTAL OTHER CHARGES	* 1,290,020	1,065,967	1,440,300	1,440,300	1,427,995 *
TOTAL GROSS BUDGET	** 1,290,020	1,065,967	1,440,300	1,440,300	1,427,995 *
TOTAL NET BUDGET	** 1,290,020	1,065,967	1,440,300	1,440,300	1,427,995 *
USER PAY REVENUES					
46270 Recovered Cost of Care	19,169	7,729	12,000	12,000	5,000
TOTAL USER PAY REVENUES	* 19,169	7,729	12,000	12,000	5,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 19,169	7,729	12,000	12,000	5,000 *
UNREIMBURSED COSTS	** 1,270,851	1,058,238	1,428,300	1,428,300	1,422,995 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	90,965	74,019	91,995	91,995	91,995
51014 Other Pay	4,514	4,582	4,600	4,600	4,600
51100 Co Contribution FICA	6,918	5,800	6,624	6,624	6,704
51110 Co Contribution Retirement	17,176	14,676	18,240	18,240	19,126
51111 Retirement Allowance	887				
51120 Co Contribution-Group Insuranc	15,802	9,889	16,809	16,809	13,271
51150 Interfund Workers Compensation	296	296	296	296	336
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 136,558	109,262	138,564	138,564	136,032 *
<b>SERVICES AND SUPPLIES</b>					
52060 Communications	184	142	500	500	500
52110 Criminal Jury Witness Fees	231	876	1,000	1,000	1,000
52146 Investigation		341			
52150 Memberships			200	200	200
52170 Office Expenses	24,451	22,000	26,400	26,400	26,400
52180 Professional/Specialized Srvs	473,407	409,927	503,800	503,800	503,800
52181 Juvenile Depnd Procd/Physician	1,219	1,875	7,000	7,000	7,000
52250 Transportation & Travel	157	285	500	500	500
TOTAL SERVICES AND SUPPLIES	* 499,649	435,446	539,400	539,400	539,400 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	122	144	144	144	202
53602 Interfund Gen Insurance & Bond	10	11	10	10	11
53620 Interfd Information Technology	7,069	978	7,323	7,323	6,967
TOTAL OTHER CHARGES	* 7,201	1,133	7,477	7,477	7,180 *
TOTAL GROSS BUDGET	** 643,408	545,841	685,441	685,441	682,612 *
TOTAL NET BUDGET	** 643,408	545,841	685,441	685,441	682,612 *
<b>USER PAY REVENUES</b>					
46130 Public Defender Fees	7,007	2,500	5,200	5,200	4,000
46537 Interfund Trans In-Realignment	23,138	28,186	27,539	27,539	27,540
46582 Interfund Misc. Transfer	108	18,000	30,000	30,000	18,000
46619 IF In-Interest		105			
47500 Other Revenue			250	250	
TOTAL USER PAY REVENUES	* 30,253	48,791	62,989	62,989	49,540 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 30,253	48,791	62,989	62,989	49,540 *
UNREIMBURSED COSTS	** 613,155	497,050	622,452	622,452	633,072 *
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>					
PUDE Public Defender	FLAT 7637	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	1.00	1.00	1.00	1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	500,871	456,180	560,810	560,810	587,896
TOTAL OTHER CHARGES	* 500,871	456,180	560,810	560,810	587,896 *
TOTAL GROSS BUDGET	** 500,871	456,180	560,810	560,810	587,896 *
TOTAL NET BUDGET	** 500,871	456,180	560,810	560,810	587,896 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 500,871	456,180	560,810	560,810	587,896 *
USER PAY REVENUES					
46203 Security Services	460,754	456,180	560,810	560,810	587,896
TOTAL USER PAY REVENUES	* 460,754	456,180	560,810	560,810	587,896 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 460,754	456,180	560,810	560,810	587,896 *
UNREIMBURSED COSTS	** 40,117				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realigmnt	46,276	56,372	55,079	55,079	55,080
TOTAL OTHER CHARGES	* 46,276	56,372	55,079	55,079	55,080 *
TOTAL GROSS BUDGET	** 46,276	56,372	55,079	55,079	55,080 *
TOTAL NET BUDGET	** 46,276	56,372	55,079	55,079	55,080 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 46,276	56,372	55,079	55,079	55,080 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45297 St AB109 GC 30025-30029.2	49,191	56,372	55,079	55,079	55,080
TOTAL GOVERNMENTAL REVENUES	* 49,191	56,372	55,079	55,079	55,080 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 49,191	56,372	55,079	55,079	55,080 *
UNREIMBURSED COSTS	** 2,915-				*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: LOCAL LAW ENFORCEMENT SERVICES DEPT 2-203  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: FUND 0140

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	1,084,794	945,610	1,307,732	1,307,732	1,239,754
53662 Interfund Tran-Out - Sheriff	102,022	61,823			
53663 Interfund Tran-Out - Jail	26,534	19,968			
53664 Interfund Tran-Out - D.A.	54,332	19,968			
TOTAL OTHER CHARGES	* 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
TOTAL GROSS BUDGET	** 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
TOTAL NET BUDGET	** 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 1,267,682	1,047,369	1,307,732	1,307,732	1,239,754 *
USER PAY REVENUES					
46156 Booking Fees	51,188	55,605	45,000	45,000	45,000
46202 Small Co Law Enforcement Fund	405,459	429,686	500,000	500,000	500,000
TOTAL USER PAY REVENUES	* 456,647	485,291	545,000	545,000	545,000 *
GOVERNMENTAL REVENUES					
45088 St Juvenile Prob & Camp Fund	194,506	146,336	261,211	261,211	192,816
45260 St Supp Law Enforcement COPS	396,604	295,623	412,851	412,851	412,851
45297 St AB109 GC 30025-30029.2	113,024	120,119	88,670	88,670	89,087
TOTAL GOVERNMENTAL REVENUES	* 704,134	562,078	762,732	762,732	694,754 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 1,160,781	1,047,369	1,307,732	1,307,732	1,239,754 *
UNREIMBURSED COSTS	** 106,901				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	100,000	100,000	100,000	100,000	100,000
TOTAL OTHER CHARGES	* 100,000	100,000	100,000	100,000	100,000 *
TOTAL GROSS BUDGET	** 100,000	100,000	100,000	100,000	100,000 *
TOTAL NET BUDGET	** 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 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45111 St Grant	100,000	100,000	100,000	100,000	100,000
TOTAL GOVERNMENTAL REVENUES	* 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 *
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	2,510,156	2,193,170	3,751,349	2,974,724	2,974,724
TOTAL OTHER CHARGES	* 2,510,156	2,193,170	3,751,349	2,974,724	2,974,724 *
TOTAL GROSS BUDGET	** 2,510,156	2,193,170	3,751,349	2,974,724	2,974,724 *
TOTAL NET BUDGET	** 2,510,156	2,193,170	3,751,349	2,974,724	2,974,724 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 2,510,156	2,193,170	3,751,349	2,974,724	2,974,724 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45111 St Grant	2,699,336	2,193,170	3,751,349	2,974,724	2,974,724
TOTAL GOVERNMENTAL REVENUES	* 2,699,336	2,193,170	3,751,349	2,974,724	2,974,724 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 2,699,336	2,193,170	3,751,349	2,974,724	2,974,724 *
UNREIMBURSED COSTS	** 189,180-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	279,471	230,800	293,763	293,763	307,695
TOTAL OTHER CHARGES	* 279,471	230,800	293,763	293,763	307,695 *
TOTAL GROSS BUDGET	** 279,471	230,800	293,763	293,763	307,695 *
TOTAL NET BUDGET	** 279,471	230,800	293,763	293,763	307,695 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 279,471	230,800	293,763	293,763	307,695 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45103 St Youthful Offender Block Grt	255,398	219,773	278,763	278,763	291,566
45298 St DJJ-JUVENILE REENTRY FUND	24,073	11,027	15,000	15,000	16,129
TOTAL GOVERNMENTAL REVENUES	* 279,471	230,800	293,763	293,763	307,695 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 279,471	230,800	293,763	293,763	307,695 *
UNREIMBURSED COSTS	**				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: HEALTH AND HUMAN SERVICES  
 FUNCTION: ACTIVITY:  
 DEPT 4-105  
 FUND 0140

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	5,346,782	4,399,741	5,642,665	5,642,665	5,619,298
TOTAL OTHER CHARGES	* 5,346,782	4,399,741	5,642,665	5,642,665	5,619,298 *
TOTAL GROSS BUDGET	** 5,346,782	4,399,741	5,642,665	5,642,665	5,619,298 *
TOTAL NET BUDGET	** 5,346,782	4,399,741	5,642,665	5,642,665	5,619,298 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 5,346,782	4,399,741	5,642,665	5,642,665	5,619,298 *
USER PAY REVENUES					
47325 St Contr H/W Wlfr Sbfd-Growth		550,302			
TOTAL USER PAY REVENUES	*	550,302			*
GOVERNMENTAL REVENUES					
45297 St AB109 GC 30025-30029.2	5,346,782	3,849,439	5,642,665	5,642,665	5,619,298
TOTAL GOVERNMENTAL REVENUES	* 5,346,782	3,849,439	5,642,665	5,642,665	5,619,298 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 5,346,782	4,399,741	5,642,665	5,642,665	5,619,298 *
UNREIMBURSED COSTS	**				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	2,062,073	1,956,236	1,745,436	1,745,436	2,317,527
53680 Interfund Transfer Out	5,748,870	3,592,923			
TOTAL OTHER CHARGES	* 7,810,943	5,549,159	1,745,436	1,745,436	2,317,527 *
TOTAL GROSS BUDGET	** 7,810,943	5,549,159	1,745,436	1,745,436	2,317,527 *
TOTAL NET BUDGET	** 7,810,943	5,549,159	1,745,436	1,745,436	2,317,527 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		419,739	419,739	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 7,810,943	5,549,159	2,165,175	2,165,175	2,317,527 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45213 St Alloc S/T MH Realign	5,208,624	3,472,416			
45231 St Alloc MVIL MH Realign	120,507	120,507			
45297 St AB109 GC 30025-30029.2	2,062,072	1,956,236	2,165,175	2,165,175	2,317,527
TOTAL GOVERNMENTAL REVENUES	* 7,391,203	5,549,159	2,165,175	2,165,175	2,317,527 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 7,391,203	5,549,159	2,165,175	2,165,175	2,317,527 *
UNREIMBURSED COSTS	** 419,740				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: BEHAVIORAL HEALTH SUBACCOUNT DEPT 4-108  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: FUND 0140

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53637 Interfund Trans Out-Realignmnt	7,477,788	4,725,058	7,187,720	7,187,720	6,675,000
TOTAL OTHER CHARGES	* 7,477,788	4,725,058	7,187,720	7,187,720	6,675,000 *
TOTAL GROSS BUDGET	** 7,477,788	4,725,058	7,187,720	7,187,720	6,675,000 *
TOTAL NET BUDGET	** 7,477,788	4,725,058	7,187,720	7,187,720	6,675,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 7,477,788	4,725,058	7,187,720	7,187,720	6,675,000 *
TOTAL USER PAY REVENUES	*				*
GOVERNMENTAL REVENUES					
45213 St Alloc S/T MH Realign	7,187,989	4,725,058	7,187,720	7,187,720	6,675,000
45297 St AB109 GC 30025-30029.2	289,800				
TOTAL GOVERNMENTAL REVENUES	* 7,477,789	4,725,058	7,187,720	7,187,720	6,675,000 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 7,477,789	4,725,058	7,187,720	7,187,720	6,675,000 *
UNREIMBURSED COSTS	** 1-				*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	1,036,822	856,851	1,163,189	1,163,189	1,166,657
51013 Special Pay	26,545	18,274	22,420	22,420	23,215
51014 Other Pay	27,529	14,783	9,222	9,222	13,236
51015 Mitigation Pay	5,920	2,040	1,235	1,235	
51020 Extra Help	5,605	11,567			9,897
51030 Overtime	63,412	22,214	7,000	7,000	7,000
51100 Co Contribution FICA	87,298	69,277	91,365	91,365	90,299
51110 Co Contribution Retirement	215,028	188,297	251,179	251,179	262,621
51111 Retirement Allowance	639				
51120 Co Contribution-Group Insuranc	207,922	173,233	250,319	250,319	268,001
51121 Contribution Deferred Comp	400	525	1,959	1,959	1,959
51130 Co Contrib Unemploymnt Insrnc	2,385				
51150 Interfund Workers Compensation	66,073	58,159	58,159	58,159	66,635
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,745,578	1,415,220	1,856,047	1,856,047	1,909,520 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	17,310	17,081	19,100	19,100	18,150
52051 Security Equipment	2,109				
52060 Communications	63,441	43,907	73,400	73,400	73,400
52120 Maintenance Equipment	39,249	107,718	43,500	84,985	65,000
52135 Software License & Maintenance	7,000	117	2,655	2,655	
52136 Computer Hardware	1,499	13,736		23,166	
52150 Memberships	85	456			
52170 Office Expenses	571	615	865	865	865
52173 Subscription-Publication		73	1,928	1,928	
52180 Professional/Specialized Srvs	32				
52200 Rents & Leases Equipment	20,693	20,718	25,837	25,837	20,669
52225 Office Equipment	1,493	206	550	550	550
52230 Special Departmental Expense		199			
52232 Employment Training	4,361	3,349	9,500	9,500	7,500
52260 Utilities	48	144			178
TOTAL SERVICES AND SUPPLIES	* 157,891	208,319	177,335	241,986	186,312 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	1,060	1,168	1,168	1,168	1,509
53602 Interfund Gen Insurance & Bond	423	437	468	468	548
53612 Interfund Copier Rental	1,232	988	1,364	1,364	1,261
53613 Interfund Fleet Admin	554	253	952	952	498
53615 Interfund Fuel & Oil	6,159	1,602	6,971	6,971	6,439
53616 Interfund Vehicle Maintenance	2,469		4,723	4,723	5,218
53620 Interfd Information Technology	581,409	200,670	726,632	726,632	648,709
53636 Interfund IT Equipment Replmnt	8,577	4,740			
53683 Interfund Drug Testing	184	369	250	250	250
53689 Interfund Physical/Drug	646	683			
TOTAL OTHER CHARGES	* 602,713	210,910	742,528	742,528	664,432 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset		121,754		139,664	
TOTAL CAPITAL ASSETS	*	121,754		139,664	*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SHERIFF-COMMUNICATIONS DEPT 1-600  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: COMMUNICATIONS FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GROSS BUDGET	** 2,506,182	1,956,203	2,775,910	2,980,225	2,760,264 *
INTRAFUND TRANSFERS					
55211 Intrafund Fingerprints					100-
55238 Intrafund Other	19,936-			41,076-	
TOTAL INTRAFUND TRANSFERS	* 19,936-			41,076-	100-*
TOTAL NET BUDGET	** 2,486,246	1,956,203	2,775,910	2,939,149	2,760,164 *
USER PAY REVENUES					
42170 Sheriffs Fees & Permits	15,433	9,932	11,200	11,200	11,200
46169 Fingerprint Fees	80,815	63,080	80,000	80,000	80,000
46170 Civil Process Service	69,689	53,927	65,000	65,000	65,000
46505 Interfund Fingerprints	3,075	2,550	1,934	1,934	2,303
46578 Interfund Trans In-Special Rev	83,419	57,183	105,498	105,498	87,982
47300 Revenue Applicable Prior Years	536				
47407 Other Sales	62				
47500 Other Revenue		45			
47521 Insurance Reimbursement		156			
TOTAL USER PAY REVENUES	* 253,029	186,873	263,632	263,632	246,485 *
GOVERNMENTAL REVENUES					
45292 St Sheriff 911 Reimbursement	387	133,201	6,000	6,000	2,000
TOTAL GOVERNMENTAL REVENUES	* 387	133,201	6,000	6,000	2,000 *
TOTAL REVENUES	** 253,416	320,074	269,632	269,632	248,485 *
UNREIMBURSED COSTS	** 2,232,830	1,636,129	2,506,278	2,669,517	2,511,679 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
COMA Communications Manager	4988- 6163	1.00	1.00	1.00	1.00
PALI Patrol Lieutenant	5934- 7263	1.00	1.00	1.00	1.00
CORO Correctional Officer	3375- 4197	1.00	1.00	1.00	1.00
SHLS Sheriff's Legal Specialist	2849- 3556	2.00	2.00	2.00	2.00
CRRE Criminal Records Tech	2748- 3423	3.00	3.00	3.00	3.00
SUPS Supvg Public Safety Dispatcher	3606- 4485	4.00	4.00	4.00	4.00
PUS2 Public Safety Dispatcher II	3441- 4278	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
TOTAL BUDGET UNIT POSITIONS	** 24.00	24.00	24.00	24.00	24.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	334,586	277,874	348,138	348,138	352,323
51013 Special Pay	1,241	910	1,214	1,214	1,214
51014 Other Pay		15,826			4,067
51015 Mitigation Pay	3,875	625	625	625	
51030 Overtime	2,585	484	200	200	200
51100 Co Contribution FICA	25,718	22,185	25,703	25,703	26,331
51110 Co Contribution Retirement	83,158	77,000	99,534	99,534	106,472
51120 Co Contribution-Group Insuranc	45,728	49,253	56,235	56,235	65,764
51130 Co Contrib Unemploymnt Insrnc		6,986			
51150 Interfund Workers Compensation	19,823	20,530	20,530	20,530	24,415
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 516,714	471,673	552,179	552,179	580,786 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	6,000	6,000	6,000	6,000	6,000
52051 Security Equipment			1,400	1,400	
52060 Communications	506	227	800	800	600
52170 Office Expenses	9				
52232 Employment Training	9				
TOTAL SERVICES AND SUPPLIES	* 6,524	6,227	8,200	8,200	6,600 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	200	241	241	241	314
53602 Interfund Gen Insurance & Bond	59	64	60	60	66
53683 Interfund Drug Testing	82		130	130	130
TOTAL OTHER CHARGES	* 341	305	431	431	510 *
TOTAL GROSS BUDGET	** 523,579	478,205	560,810	560,810	587,896 *
TOTAL NET BUDGET	** 523,579	478,205	560,810	560,810	587,896 *
<b>USER PAY REVENUES</b>					
46537 Interfund Trans In-Realignment	500,871	456,180	560,810	560,810	587,896
46582 Interfund Misc. Transfer	4,538				
46619 IF In-Interest		2,706			
47407 Other Sales	3				
TOTAL USER PAY REVENUES	* 505,412	458,886	560,810	560,810	587,896 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 505,412	458,886	560,810	560,810	587,896 *
UNREIMBURSED COSTS	** 18,167	19,319			*
<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 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	2,661,793	2,302,834	3,048,615	3,048,615	2,963,614
51013 Special Pay	52,159	40,731	60,540	60,540	55,097
51014 Other Pay	60,721	57,362	20,320	20,320	50,000
51015 Mitigation Pay	10,455	1,950	3,900	3,900	
51020 Extra Help	34,289	21,683	10,000	10,000	10,000
51022 Reserves	40,715	28,026	23,400	23,400	23,400
51030 Overtime	247,961	194,873	209,403	209,403	200,000
51100 Co Contribution FICA	226,313	193,694	237,610	237,610	241,865
51110 Co Contribution Retirement	722,963	656,340	850,585	850,585	886,667
51111 Retirement Allowance	3,237	469			
51120 Co Contribution-Group Insuranc	508,326	442,010	586,014	586,014	585,838
51121 Contribution Deferred Comp			653	653	
51130 Co Contrib Unemploymnt Insrnc	14,229	29			
51150 Interfund Workers Compensation	216,319	201,803	201,803	201,803	232,997
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,799,480	4,141,804	5,252,843	5,252,843	5,249,478 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	45,086	40,690	43,080	43,080	43,080
52051 Security Equipment	16,304	16,709	15,420	15,420	15,420
52060 Communications	480	300			
52120 Maintenance Equipment	14,873	9,788	16,000	16,000	16,000
52135 Software License & Maintenance	2,144	2,593	1,430	1,430	1,430
52136 Computer Hardware	41,214	312	24,700	24,700	37,986
52150 Memberships	4,503	5,163	5,222	5,222	5,222
52170 Office Expenses	26,405	12,777	25,500	25,500	20,000
52172 Postage	487	550	400	400	400
52173 Subscription-Publication	8,429	11,599	3,000	3,000	11,715
52180 Professional/Specialized Srvs	230,961	155,801	147,400	147,400	209,400
52187 Canine Protection	11,093	10,277	15,400	15,400	13,400
52225 Office Equipment	580	545			
52230 Special Departmental Expense	6,016	12,329	7,900	7,900	9,285
52232 Employment Training	83,794	67,882	100,000	113,700	105,000
52250 Transportation & Travel	527	1,109	3,000	3,000	1,800
52260 Utilities	208	406	452	452	452
TOTAL SERVICES AND SUPPLIES	* 492,688	348,830	408,904	422,604	490,590 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	43,081	66,227	66,227	66,227	87,656
53602 Interfund Gen Insurance & Bond	3,269	3,101	3,447	3,447	5,322
53610 Interfund Postage	7,266	5,614	7,472	7,472	7,629
53611 Interfund Printing	3,349	4,022	2,500	2,500	3,000
53612 Interfund Copier Rental	1,866	2,222	1,900	1,900	6,081
53613 Interfund Fleet Admin	19,724	8,211	35,228	35,228	16,165
53615 Interfund Fuel & Oil	194,905	52,590	204,387	204,387	207,385
53616 Interfund Vehicle Maintenance	142,460		142,181	142,181	157,097
53619 Interfund Misc. Transfer			6,000	6,000	5,400
53620 Interfd Information Technology	598				
53683 Interfund Drug Testing	780	761	780	780	780
53689 Interfund Physical/Drug	5,148	2,312	8,345	8,345	8,345

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL OTHER CHARGES	* 422,446	145,060	478,467	478,467	504,860 *
CAPITAL ASSETS					
54300 Capital Asset	261,861		242,500	242,500	
54300 Patrol Vehicle #1 Replacement	1				49,500
54300 Patrol Vehicle #2 Replacement	2				49,500
54300 Patrol Vehicle #3 Replacement	3				49,500
54300 Trailer	4				
TOTAL CAPITAL ASSETS	* 261,861		242,500	242,500	148,500 *
TOTAL GROSS BUDGET	** 5,976,475	4,635,694	6,382,714	6,396,414	6,393,428 *
INTRAFUND TRANSFERS					
55238 Intrafund Other					23,166-
TOTAL INTRAFUND TRANSFERS	*				23,166-*
TOTAL NET BUDGET	** 5,976,475	4,635,694	6,382,714	6,396,414	6,370,262 *
USER PAY REVENUES					
46114 Admin/Clerical Cost Fee	107	143			100
46191 Witness Fees	1,213	275	1,100	1,100	275
46203 Security Services	15,162	13,933	13,416	13,416	13,933
46205 Law Enforcement Services	34,431	16,712	29,000	29,000	29,000
46505 Interfund Fingerprints	256	384			
46537 Interfund Trans In-Realignment	405,459	429,686	500,000	500,000	500,000
46578 Interfund Trans In-Special Rev	56,904				
46582 Interfund Misc. Transfer	3,223				
46598 Inter Tran-In COPS	70,963				
46612 Interfund Background Check	3,664	2,100	2,100	2,100	2,100
46619 IF In-Interest		3,486			
47407 Other Sales		9			
47503 Contribution Frm Non Gov Agenc		1,251	2,720	2,720	
47510 Donations	25,050	100			
47517 Contrib From Oth Agency Cities		1,842			2,720
47521 Insurance Reimbursement	54,882	48,511			
47540 Refund	36	383			
TOTAL USER PAY REVENUES	* 671,350	518,815	548,336	548,336	548,128 *
GOVERNMENTAL REVENUES					
43225 Victim Restitution	2,918	36			
45111 St Grant	17,811	5,376	21,403	21,403	
45131 St Other Revenue	436	403			
45244 CA EMERGENCY MANAGEMENT AGENCY					7,245
45259 St Post	40,857	43,136	28,000	28,000	41,000
45306 Fed Grant	2,392	1,928			
TOTAL GOVERNMENTAL REVENUES	* 64,414	50,879	49,403	49,403	48,245 *
OTHER FINANCING SOURCES					
48300 Sale of Excess Property	16,036				
TOTAL OTHER FINANCING SOURCES	* 16,036				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: SHERIFF-CORONER (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 2-201  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL REVENUES	** 751,800	569,694	597,739	597,739	596,373 *
UNREIMBURSED COSTS	** 5,224,675	4,066,000	5,784,975	5,798,675	5,773,889 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
SHER Sheriff-Coroner	FLAT 11667	1.00	1.00	1.00	1.00
UNSH Undersheriff	8007- 9733	1.00	1.00	1.00	1.00
DIVC Division Commander	6536- 8007	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5852- 7165	1.00	1.00	1.00	1.00
PALI Patrol Lieutenant	5934- 7263	3.00	3.00	3.00	3.00
SHSD Sheriffs Sergeant Det	4634- 5705	5.50	5.50	5.50	5.50
DESH Deputy Sheriff	3953- 4883	35.00	35.00	32.00	35.00
EVTE Evidence Technician	3238- 4030	1.00	1.00	1.00	1.00
EX2L Executive Secretary II - Law	3183- 3921	1.00	1.00	1.00	1.00
SECL Secretary - Law	2556- 3183	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 50.50	50.50	47.50	50.50	50.50 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	42,516	35,919	44,642	44,642	44,642
51100 Co Contribution FICA	3,325	2,820	3,415	3,415	3,415
51110 Co Contribution Retirement	8,207	7,310	8,851	8,851	9,281
51120 Co Contribution-Group Insuranc	6,451	5,390	6,897	6,897	7,171
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 60,499	51,439	63,805	63,805	64,509 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	950	950	950	950	950
TOTAL SERVICES AND SUPPLIES	* 950	950	950	950	950 *
<b>OTHER CHARGES</b>					
53200 Contribution to Other Agencies	65,267	68,517	67,267	67,267	67,267
TOTAL OTHER CHARGES	* 65,267	68,517	67,267	67,267	67,267 *
TOTAL GROSS BUDGET	** 126,716	120,906	132,022	132,022	132,726 *
TOTAL NET BUDGET	** 126,716	120,906	132,022	132,022	132,726 *
<b>USER PAY REVENUES</b>					
46582 Interfund Misc. Transfer	70,259	83,611	88,778	88,778	89,087
47503 Contribution Frm Non Gov Agenc	9,134				
47517 Contrib From Oth Agency Cities	50,288	31,641	43,244	43,244	43,639
TOTAL USER PAY REVENUES	* 129,681	115,252	132,022	132,022	132,726 *
TOTAL GOVERNMENTAL REVENUES	*				*
TOTAL REVENUES	** 129,681	115,252	132,022	132,022	132,726 *
UNREIMBURSED COSTS	** 2,965-	5,654			*
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>					
SECL Secretary - Law	2556- 3183	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	1.00	1.00	1.00	1.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	79,946	69,099	133,127	133,127	165,499
51013 Special Pay	1,506	2,068	1,760	1,760	1,760
51014 Other Pay	352	3,986			1,578
51022 Reserves	4,286	296	2,600	2,600	2,600
51030 Overtime	48,262	50,588	1,400	1,400	1,400
51100 Co Contribution FICA	9,962	9,566	10,467	10,467	12,620
51110 Co Contribution Retirement	28,478	26,598	38,431	38,431	50,373
51111 Retirement Allowance	14	16-			
51120 Co Contribution-Group Insuranc	21,178	18,247	39,359	39,359	39,769
51150 Interfund Workers Compensation	3,157	10,257	10,257	10,257	31,175
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 197,141	190,689	237,401	237,401	306,774 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	4,471	3,205	3,900	3,900	3,900
52051 Security Equipment	13,709	2,172			
52060 Communications	1,370	548	1,500	1,500	1,500
52120 Maintenance Equipment	15,912	12,306	9,500	9,500	9,500
52170 Office Expenses	21				
52230 Special Departmental Expense	485				
52232 Employment Training	471	1,202	468	648	648
TOTAL SERVICES AND SUPPLIES	* 36,439	19,433	15,368	15,548	15,548 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	701	856	856	856	322
53602 Interfund Gen Insurance & Bond	699	701	841	841	981
53613 Interfund Fleet Admin	3,616	1,769	7,617	7,617	3,483
53615 Interfund Fuel & Oil	12,123	7,960	12,371	12,371	16,038
53616 Interfund Vehicle Maintenance	9,172		10,304	10,304	11,385
53683 Interfund Drug Testing	41		50	50	50
53689 Interfund Physical/Drug	572				
TOTAL OTHER CHARGES	* 26,924	11,286	32,039	32,039	32,259 *
<b>CAPITAL ASSETS</b>					
54300 Capital Asset					
TOTAL CAPITAL ASSETS	*				*
TOTAL GROSS BUDGET	** 260,504	221,408	284,808	284,988	354,581 *
TOTAL NET BUDGET	** 260,504	221,408	284,808	284,988	354,581 *
<b>USER PAY REVENUES</b>					
47407 Other Sales	6				
TOTAL USER PAY REVENUES	* 6				*
<b>GOVERNMENTAL REVENUES</b>					
45290 St Sheriff Boat Patrol	94,578	303,484	214,800	214,800	214,800
TOTAL GOVERNMENTAL REVENUES	* 94,578	303,484	214,800	214,800	214,800 *
<b>GENERAL REVENUES</b>					

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SHERIFF BOAT PATROL DEPT 2-205  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2014-15 ACTIVITY: POLICE PROTECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
41121 Prop Tax Current Unsecure Boat	18,275	15,568	19,349	19,349	17,294
41219 Prop Tax Prior Unsecured Boat		376			
TOTAL GENERAL REVENUES	* 18,275	15,944	19,349	19,349	17,294 *
TOTAL REVENUES	** 112,859	319,428	234,149	234,149	232,094 *
UNREIMBURSED COSTS	** 147,645	98,020-	50,659	50,839	122,487 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
SHSD Sheriffs Sergeant Det 4634- 5705	.50	.50	.50	.50	.50
DESH Deputy Sheriff 3953- 4883	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 2.50	2.50	2.50	2.50	2.50 *



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	585,937	481,858	598,458	598,458	601,106
51013 Special Pay	15,001	12,759	14,440	14,440	14,920
51014 Other Pay	647	6,981			7,888
51015 Mitigation Pay	5,855	1,950	1,950	1,950	
51022 Reserves	1,994	4,892	3,900	3,900	3,900
51030 Overtime	11,702	30,033	30,000	30,000	30,000
51100 Co Contribution FICA	46,068	40,330	47,898	47,898	49,024
51110 Co Contribution Retirement	163,440	140,101	174,621	174,621	185,522
51111 Retirement Allowance	23				
51120 Co Contribution-Group Insuranc	117,649	92,842	118,468	118,468	124,899
51121 Contribution Deferred Comp		325			
51150 Interfund Workers Compensation	83,370	92,306	92,306	92,306	100,767
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,031,686	904,377	1,082,041	1,082,041	1,118,026 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	8,990	8,500	9,000	9,000	9,000
52051 Security Equipment		534			
52060 Communications	2,797	1,430	3,000	3,000	3,000
52120 Maintenance Equipment	1,353	527	1,100	1,100	1,100
52135 Software License & Maintenance	135	135	263	263	263
52170 Office Expenses	542	709	1,000	1,000	1,000
52173 Subscription-Publication			647	647	
52225 Office Equipment		32			
52230 Special Departmental Expense	399	1,015			
52232 Employment Training	1,394	2,528	2,240	3,141	2,240
52260 Utilities	40				
TOTAL SERVICES AND SUPPLIES	* 15,650	15,410	17,250	18,151	16,603 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	1,191	1,637	1,637	1,637	2,601
53602 Interfund Gen Insurance & Bond	98	107	504	504	505
53613 Interfund Fleet Admin	3,192	1,390	5,237	5,237	2,736
53615 Interfund Fuel & Oil	37,598	10,037	35,628	35,628	40,262
53616 Interfund Vehicle Maintenance	18,339		21,467	21,467	23,719
53620 Interfd Information Technology	35,733	14,517	39,678	39,678	33,136
53636 Interfund IT Equipment Replmnt	738	408			
53683 Interfund Drug Testing	164	185	130	130	130
TOTAL OTHER CHARGES	* 97,053	28,281	104,281	104,281	103,089 *
TOTAL GROSS BUDGET	** 1,144,389	948,068	1,203,572	1,204,473	1,237,718 *
TOTAL NET BUDGET	** 1,144,389	948,068	1,203,572	1,204,473	1,237,718 *
<b>USER PAY REVENUES</b>					
47407 Other Sales	12				
TOTAL USER PAY REVENUES	* 12				*
<b>GOVERNMENTAL REVENUES</b>					
45564 Live Oak Police Contract	946,420	533,440	1,016,038	1,016,038	1,045,249

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: SHERIFF LIVE OAK CONTRACT (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 2-208  
 FUND 0015

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL GOVERNMENTAL REVENUES	*	946,420	533,440	1,016,038	1,016,038	1,045,249 *
TOTAL REVENUES	**	946,432	533,440	1,016,038	1,016,038	1,045,249 *
UNREIMBURSED COSTS	**	197,957	414,628	187,534	188,435	192,469 *
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. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	2,447,086	2,075,323	2,846,093	2,846,093	2,827,618
51013 Special Pay	84,974	68,309	56,530	56,530	68,604
51014 Other Pay	49,470	56,050	5,797	5,797	42,392
51015 Mitigation Pay	10,165	2,500	2,500	2,500	
51020 Extra Help	32,425	41,109	23,393	23,393	23,393
51022 Reserves	32,468	15,499	20,000	20,000	20,000
51030 Overtime	644,040	414,035	204,256	374,000	269,540
51100 Co Contribution FICA	246,396	199,205	228,565	228,565	260,522
51110 Co Contribution Retirement	704,051	621,445	793,297	793,297	857,727
51111 Retirement Allowance	1,984	747			
51120 Co Contribution-Group Insuranc	583,291	506,595	668,973	668,973	678,087
51121 Contribution Deferred Comp			653	653	
51130 Co Contrib Unemploymnt Insrnc	8,421	2,517			
51150 Interfund Workers Compensation	287,354	275,454	275,454	275,454	314,244
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 5,132,125	4,278,788	5,125,511	5,295,255	5,362,127 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	47,948	49,541	58,700	58,700	52,700
52051 Security Equipment	13,219	21,088	26,500	26,500	13,500
52060 Communications	5,408	3,234	7,600	7,600	5,600
52080 Food	404,824	313,062	390,800	390,800	390,800
52090 Household Expense	171,673	126,266	112,600	112,600	157,000
52120 Maintenance Equipment	30,005	20,931	22,000	22,000	22,000
52130 Maintenance Structure/Imprvmnt	8,478	6,882		6,882	
52136 Computer Hardware	592				
52150 Memberships	104	79			
52155 Alcohol/Drug Analysis	42,950	25,950	28,000	28,000	28,000
52170 Office Expenses	10,768	7,293	12,000	12,000	10,000
52172 Postage	43	324	170	170	170
52173 Subscription-Publication	8,821	7,008	8,300	8,300	8,300
52180 Professional/Specialized Srvs	12,111	13,393	4,000	4,000	4,000
52200 Rents & Leases Equipment					42,376
52225 Office Equipment	850	769	750	750	750
52230 Special Departmental Expense		399			
52232 Employment Training	36,228	24,373	38,000	41,245	38,000
52250 Transportation & Travel	4,398	9,313	15,000	15,000	4,000
52260 Utilities	255,138	210,801	230,000	230,000	127,500
TOTAL SERVICES AND SUPPLIES	* 1,053,558	840,706	954,420	964,547	904,696 *
<b>OTHER CHARGES</b>					
53601 Interfund Ins ISF Premium	22,646	28,027	28,027	28,027	37,500
53602 Interfund Gen Insurance & Bond	3,619	3,608	4,254	4,254	4,595
53610 Interfund Postage		95	46	46	77
53611 Interfund Printing	8,041	5,634	2,000	2,000	2,000
53612 Interfund Copier Rental	2,602	2,011	2,650	2,650	3,023
53613 Interfund Fleet Admin	1,938	884	3,332	3,332	1,740
53615 Interfund Fuel & Oil	13,886	4,330	17,814	17,814	13,964
53616 Interfund Vehicle Maintenance	14,294		10,304	10,304	11,385
53620 Interfd Information Technology	89,000	39,845	108,475	108,475	99,324

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
53636 Interfund IT Equipment Replmnt	3,136	1,733			
53638 Interfund Jail Medical	1,990,802	2,103,326	1,995,903	2,665,903	2,261,917
53650 Interfund A-87 Building Maint.	336,424	304,637	304,637	304,637	379,671
53683 Interfund Drug Testing	942	699	900	900	900
53689 Interfund Physical/Drug	9,736	7,349			
TOTAL OTHER CHARGES	* 2,497,066	2,502,178	2,478,342	3,148,342	2,816,096 *
CAPITAL ASSETS					
54300 Replacement Transport Van #1	1				47,000
54300 Replacement Transport Van #2	2				47,000
54300 Replacement Food Delivery Cart	3				6,669
TOTAL CAPITAL ASSETS	*				100,669 *
TOTAL GROSS BUDGET	** 8,682,749	7,621,672	8,558,273	9,408,144	9,183,588 *
TOTAL NET BUDGET	** 8,682,749	7,621,672	8,558,273	9,408,144	9,183,588 *
USER PAY REVENUES					
42171 Work Furlough Fees	2,385	1,725	1,200	1,200	1,200
44214 Rent Firing Range Sheriff	500	1,250			
46173 Miscellaneous	47				
46203 Security Services	135				
46269 Work Release Program Fee	46,103	37,235	32,000	32,000	32,000
46272 Institutional Care Jail	194,181		73,000	73,000	
46289 Medical/Dental Recovery	461	431	327	327	327
46320 Other Chgs Current Services	301				
46537 Interfund Trans In-Realignment	51,188	55,605	45,000	45,000	45,000
46578 Interfund Trans In-Special Rev	180,633		9,350	16,232	10,350
46582 Interfund Misc. Transfer	712,556	581,881	768,675	938,419	967,555
46619 IF In-Interest		475			
47407 Other Sales	13				
47540 Refund	165	2,971			
TOTAL USER PAY REVENUES	* 1,188,668	681,573	929,552	1,106,178	1,056,432 *
GOVERNMENTAL REVENUES					
45240 St Reimbursement STC Training	33,275	28,313	31,570	31,570	31,570
45306 Fed Grant		406			
45364 Fed SSA Report-Incentive Pmts	13,200	1,200	13,440	13,440	13,440
45394 Fed Other Aid	39,028	41,121	40,757	40,757	40,757
TOTAL GOVERNMENTAL REVENUES	* 85,503	71,040	85,767	85,767	85,767 *
GENERAL REVENUES					
43210 Other Court Fines	5,410	7,315	7,900	7,900	7,315
TOTAL GENERAL REVENUES	* 5,410	7,315	7,900	7,900	7,315 *
TOTAL REVENUES	** 1,279,581	759,928	1,023,219	1,199,845	1,149,514 *
UNREIMBURSED COSTS	** 7,403,168	6,861,744	7,535,054	8,208,299	8,034,074 *
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 2014-15  
 UNIT TITLE: COUNTY JAIL (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: DETENTION AND CORRECTION  
 DEPT 2-301  
 FUND 0015

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
DIVC Division Commander	6536- 8007	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
COSE Correctional Sergeant	3953- 4883	4.00	4.00	4.00	4.00	4.00
CORO Correctional Officer	3375- 4197	44.00	45.00	44.00	45.00	44.00
CORO Correctional Officer	3375- 4197	1.00	1.00	1.00	1.00	1.00
OR						
COTE Correctional Technician	2568- 3190					
COFS Correctional Food Service Supv	2789- 3473	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
TOTAL BUDGET UNIT POSITIONS	**	55.00	56.00	55.00	56.00	55.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
51010 Permanent Salaries	50,418	44,053	56,001	56,001	103,705
51030 Overtime	503	107			
51100 Co Contribution FICA	3,615	3,124	3,890	3,890	7,518
51110 Co Contribution Retirement	13,713	12,789	15,955	15,955	31,232
51120 Co Contribution-Group Insuranc	13,643	12,570	16,471	16,471	29,663
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 81,892	72,643	92,317	92,317	172,118 *
<b>SERVICES AND SUPPLIES</b>					
52050 Clothing & Personal	1,000	1,000	1,000	1,000	2,000
52080 Food	5,186				
52090 Household Expense	4,221	3,812	9,000	9,000	9,000
52160 Miscellaneous Expense	89	454			
52166 General Supplies	151,407	123,266	136,698	136,698	132,110
52170 Office Expenses		67	1,000	1,000	1,000
52172 Postage		97	100	100	100
52173 Subscription-Publication	2,156	3,410	2,500	2,500	2,500
52180 Professional/Specialized Srvs	10,630	6,540	13,000	13,000	13,000
52225 Office Equipment			1,000	1,000	1,000
52260 Utilities	1,678	1,435	4,100	4,100	4,100
TOTAL SERVICES AND SUPPLIES	* 176,367	140,081	168,398	168,398	164,810 *
<b>OTHER CHARGES</b>					
53683 Interfund Drug Testing			50	50	50
TOTAL OTHER CHARGES	* 50		50	50	50 *
TOTAL GROSS BUDGET	** 258,259	212,724	260,765	260,765	336,978 *
TOTAL NET BUDGET	** 258,259	212,724	260,765	260,765	336,978 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		35,235	35,235	*
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 258,259	212,724	296,000	296,000	336,978 *
<b>USER PAY REVENUES</b>					
47501 Commissary Sales	268,928	181,266	210,000	210,000	210,000
47507 Phone Call Revenue	63,904	34,921	80,000	80,000	80,000
TOTAL USER PAY REVENUES	* 332,832	216,187	290,000	290,000	290,000 *
TOTAL GOVERNMENTAL REVENUES	*				*
<b>GENERAL REVENUES</b>					
44100 Interest Apportioned	5,857	2,322	6,000	6,000	6,000
TOTAL GENERAL REVENUES	* 5,857	2,322	6,000	6,000	6,000 *
TOTAL CANCELLATION OF OBLIGATED F/B	*				40,978 *
TOTAL AVAILABLE FUND BALANCE 7/1	*				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2014-15  
 UNIT TITLE: SHERIFF INMATE WELFARE (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: POLICE PROTECTION  
 DEPT 0-184  
 FUND 0184

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
TOTAL AVAILABLE FINANCING	** 338,689	218,509	296,000	296,000	336,978 *
UNREIMBURSED COSTS	** 80,430-	5,785-			*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT					
CORO Correctional Officer 3375- 4197	1.00	1.00	1.00	1.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 1.00	1.00	1.00	1.00	2.00 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53619 Interfund Misc. Transfer					66,333
53661 Interfund Tran-Out - Probation	61,668	62,174	264,794	75,944	356,858
53662 Interfund Tran-Out - Sheriff	59,186				
53664 Interfund Tran-Out - D.A.		28,048	28,048	28,048	27,850
TOTAL OTHER CHARGES	* 120,854	90,222	292,842	103,992	451,041 *
TOTAL GROSS BUDGET	** 120,854	90,222	292,842	103,992	451,041 *
TOTAL NET BUDGET	** 120,854	90,222	292,842	103,992	451,041 *
TOTAL APPROPRIATION FOR CONTINGENCY	*				*
TOTAL INCREASE IN OBLIGATED F/B	*		128,048	316,898	131,053 *
TOTAL INCREASES IN RESERVES	*				*
TOTAL BUDGET	** 120,854	90,222	420,890	420,890	582,094 *
USER PAY REVENUES					
46537 Interfund Trans In-Realignment	254,007	193,864	412,851	412,851	412,851
46598 Inter Tran-In COPS	142,596	101,759			
46619 IF In-Interest		769			
TOTAL USER PAY REVENUES	* 396,603	296,392	412,851	412,851	412,851 *
TOTAL GOVERNMENTAL REVENUES	*				*
GENERAL REVENUES					
44100 Interest Apportioned	1,567	1,856			2,500
TOTAL GENERAL REVENUES	* 1,567	1,856			2,500 *
TOTAL CANCELLATION OF OBLIGATED F/B	*		8,039	8,039	166,743 *
TOTAL GENERAL REVENUES	*				*
TOTAL AVAILABLE FUND BALANCE 7/1	*				*
TOTAL AVAILABLE FINANCING	** 398,170	298,248	420,890	420,890	582,094 *
UNREIMBURSED COSTS	** 277,316-	208,026-			*



FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
OTHER CHARGES					
53222 Court Fine & Forfeiture MOE	702,223	644,174	724,000	724,000	720,000
53224 Court Facilities Payment	110,852	110,852	117,887	117,887	111,000
53225 Court Shared Cost Payment(JOA)	89,591	64,782	120,000	120,000	120,000
TOTAL OTHER CHARGES	* 902,666	819,808	961,887	961,887	951,000 *
TOTAL GROSS BUDGET	** 902,666	819,808	961,887	961,887	951,000 *
TOTAL NET BUDGET	** 902,666	819,808	961,887	961,887	951,000 *
USER PAY REVENUES					
46100 Admin Screening Fee/PC 1463.07	3,887	2,626	7,000	7,000	4,000
46101 Cite Process Fee/PC 1463.07	2,471	1,378	9,000	9,000	3,000
46102 TVS Admin Fee/VC 42007	74,645	67,055	70,000	70,000	90,000
46106 County TVS 17%/VC 42007	4,788	3,075	8,000	8,000	5,000
46113 SB21 Recorder	67,928	38,136	50,000	50,000	60,000
46158 Collection Fee Administration	2,512	4,254	9,500	9,500	4,000
46582 Interfund Misc. Transfer	495				
TOTAL USER PAY REVENUES	* 156,726	116,524	153,500	153,500	166,000 *
GOVERNMENTAL REVENUES					
43206 Co Share Traffic/PC 1463.001	157,531	121,217	165,000	165,000	150,000
43209 Co Share Criminal/PC 1463.001	36,637	19,762	34,500	34,500	27,000
43216 Co Parking Fund/GC 76000(C)	603	372	500	500	500
43218 County Penalty Assmt/PC 1464	131,049	88,780	160,000	160,000	116,000
43219 77% TVS Fine/VC 42007	312,757	273,766	290,000	290,000	300,000
43224 Seatbelt 30%/VC 27315	4				
TOTAL GOVERNMENTAL REVENUES	* 638,581	503,897	650,000	650,000	593,500 *
TOTAL REVENUES	** 795,307	620,421	803,500	803,500	759,500 *
UNREIMBURSED COSTS	** 107,359	199,387	158,387	158,387	191,500 *

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2012-13	ACTUAL EXPEND. 4-30-14	ADOPTED BUDGET 2013-14	ADJUSTED BUDGET 4-30-14	CAO RECOMMEND 2014-15
SERVICES AND SUPPLIES					
52110 Criminal Jury Witness Fees	75	48	500	500	500
52112 Civil Jury Fees			20	20	20
52144 Mileage	82	138	500	500	500
52146 Investigation	84,802	45,222	106,000	106,000	95,000
52147 Psychiatric Exam	32,964	16,880	22,000	22,000	15,000
52178 Prof & Spec Legal	4,445		5,000	5,000	5,000
52180 Professional/Specialized Srvs	27,108	25,442	25,000	25,000	20,000
52188 Prof & Spec Court Reporter		3,102			
52199 Prof & Spec Conflict Attorneys	361,398	282,240	375,000	375,000	375,000
TOTAL SERVICES AND SUPPLIES	* 510,874	373,072	534,020	534,020	511,020 *
OTHER CHARGES					
53001 Superior Court Services		1,632	1,000	1,000	1,500
TOTAL OTHER CHARGES	* 1,632	1,632	1,000	1,000	1,500 *
TOTAL GROSS BUDGET	** 510,874	374,704	535,020	535,020	512,520 *
TOTAL NET BUDGET	** 510,874	374,704	535,020	535,020	512,520 *
USER PAY REVENUES					
46174 Additional Sutr Co Court Fees	1,650	1,262	1,800	1,800	1,500
46176 Fees & Costs Municipal Court	528	338	600	600	500
46180 Small Claims Filing Fee			50	50	50
46182 Muni Court \$10 Correction Fee	11,026	10,195	12,000	12,000	12,000
46183 Cnty Completed Traffic School	92,589	80,775	80,000	80,000	80,000
TOTAL USER PAY REVENUES	* 105,793	92,570	94,450	94,450	94,050 *
GOVERNMENTAL REVENUES					
43207 Court Admin PC 1463.22A	2,183	2,183-	4,000	4,000	2,000
TOTAL GOVERNMENTAL REVENUES	* 2,183	2,183-	4,000	4,000	2,000 *
TOTAL REVENUES	** 107,976	90,387	98,450	98,450	96,050 *
UNREIMBURSED COSTS	** 402,898	284,317	436,570	436,570	416,470 *