

# PROPOSED BUDGET



**Shanghai Bend Falls  
on the Feather River**

**FISCAL YEAR 2008 — 2009**

**SUBMITTED BY:**

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District 1, Chairman

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District 2

**LARRY MUNGER**

District 3

**JIM WHITEAKER**

District 4, Vice Chairman

**DAN SILVA**

District 5

# COUNTY OFFICERS

## BOARD OF SUPERVISORS

Supervisor, District 1	Larry Montna, Chairman
Supervisor, District 2	Stanley Cleveland, Jr.
Supervisor, District 3	Larry Munger
Supervisor, District 4	Jim Whiteaker, Vice Chairman
Supervisor, District 5	Dan Silva

## ELECTED OFFICIALS & JUDGES

Assessor	Michael V. Strong
Auditor-Controller	Robert E. Stark
Clerk-Recorder	Donna M. Johnston
District Attorney	Carl V. Adams
Judges, Sutter County Superior Court	Chris Chandler
	H. Ted Hansen
	Perry Parker
	Brian Aronson
Sheriff-Coroner	J. Paul Parker
Treasurer-Tax Collector	Jim Stevens

## APPOINTED OFFICERS & DEPARTMENT HEADS

County Administrative Officer	Larry T. Combs
Agricultural Commissioner- Sealer of Weights and Measures	Mark Quisenberry
Community Services Director	Larry Bagley
County Counsel	Ronald S. Erickson
Director of Child Support Services	Marci Jensen
Farm Advisor	Mike Murray
Human Services Director	Joan Hoss
Director of Information Technology	John Forberg
Librarian	Roxanna Parker
Museum Director/Curator	Julie Stark
Personnel Director	Mary Lynn Carlton
Chief Probation Officer	Christine D. Odom
Public Defender	Mark Van den Heuvel
Public Works Director	Douglas R. Gault
Veterans Services Officer	Marvin King

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# BUDGET MESSAGE



# County of Sutter

## Office of the County Administrator

... established 1850

May 30, 2008

To: The Honorable Board of Supervisors

Re: Proposed Budget for Fiscal Year 2008-09

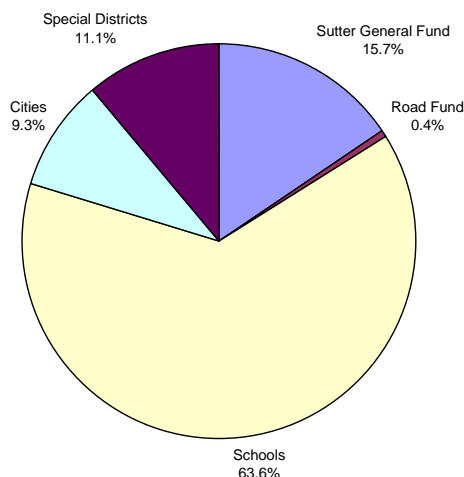
I am pleased to present the attached Sutter County Proposed Budget for FY 2008-09. The budget is balanced and the County enjoys healthy reserves. Totalling \$226.7 million, this budget is largely status quo in nature. Although many counties across the State are facing multi-million dollar budget deficits and are imposing hiring freezes or facing employee lay-offs, Sutter County has not had to resort to such measures to balance its budget.

The two top stories for FY 2008-09 include the continuing impact of the meltdown in the regional housing market and the State's continuing – perhaps eternal – budget crisis. These two factors have varying impacts on Sutter County's budget.

### The Housing Market Meltdown

The housing market began its retraction in early 2006. As subprime mortgages reset to new and higher interest rates, the number of foreclosures slowly began to rise. This, coupled with tightened lending standards by the banks, made it difficult for homeowners to refinance and sell their homes. The number of homes on the market has increased, resulting in lower sales prices in the Sutter County market. The median housing price dropped from \$293,000 in April 2007 to \$221,500 in April 2008, a 24.4% decrease.

### Where Your Property Tax Dollar Goes

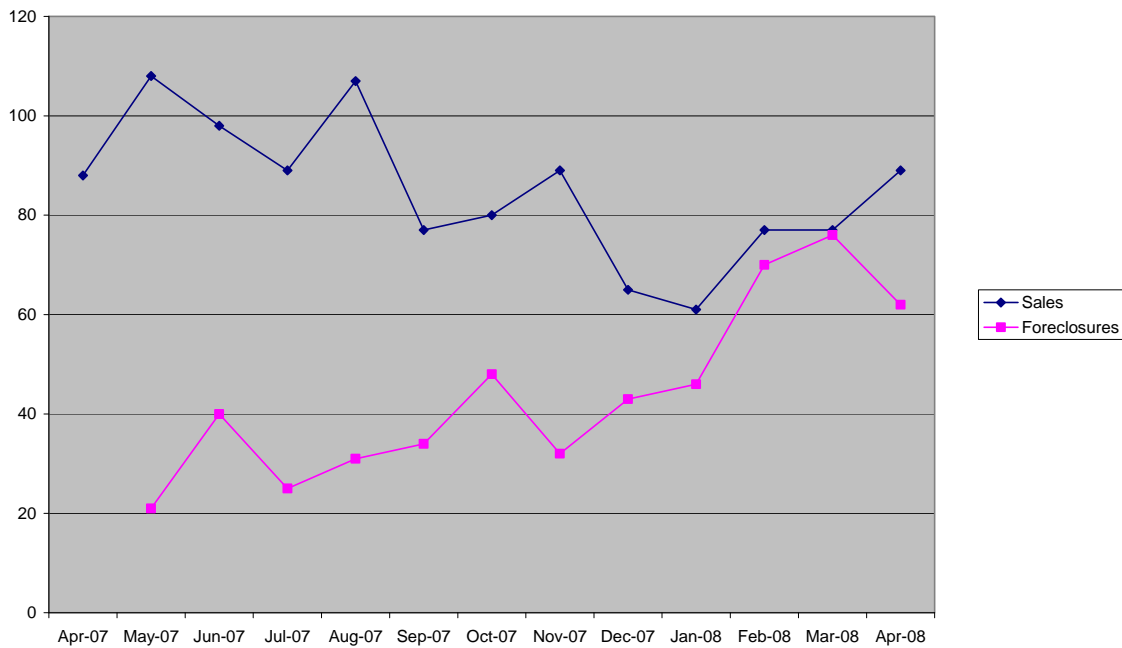


Nevertheless, some homes that were last sold before the housing market began to rise in early 2002 are continuing to turn over. When these older homes sell, they are re-appraised at current market values, thus increasing the total property tax roll. In addition, the commercial sector continues to invest in Sutter County. Although Sutter County's total assessed valuation is not climbing at the pace of a few years ago, the Assessor still projects a 2% increase in the total assessment roll for FY 2008-09.

Sutter County's General Fund retains an average of 15.7% of each property tax dollar collected. Thus, a 2% increase in total assessed valuation results in a modest increase of \$1.5 million in current secured property tax revenues that will be retained by Sutter County.

We estimate that supplemental property taxes (imposed after a home is sold and reflecting its change in market value from its previous owner) will actually decrease by \$300,000 – reflecting some of the turmoil in the housing market. Therefore, the net increase in property tax revenue is projected to be approximately \$1.2 million.

### Sutter County Home Sales and Foreclosures



SOURCE: Sacramento Bee, May 20, 2008

Both local realtors and area newspapers are reporting that when homes are priced competitively, property owners receive multiple offers. Whether the housing market will pick up towards the end of the calendar year or not is essentially guess-work. To be conservative, the Proposed Budget includes few new positions, programs, or capital projects. On the other hand, we are cautiously optimistic that the housing market will bottom out this year, and therefore begin a slow recovery in 2009.

### The California State Budget Crisis

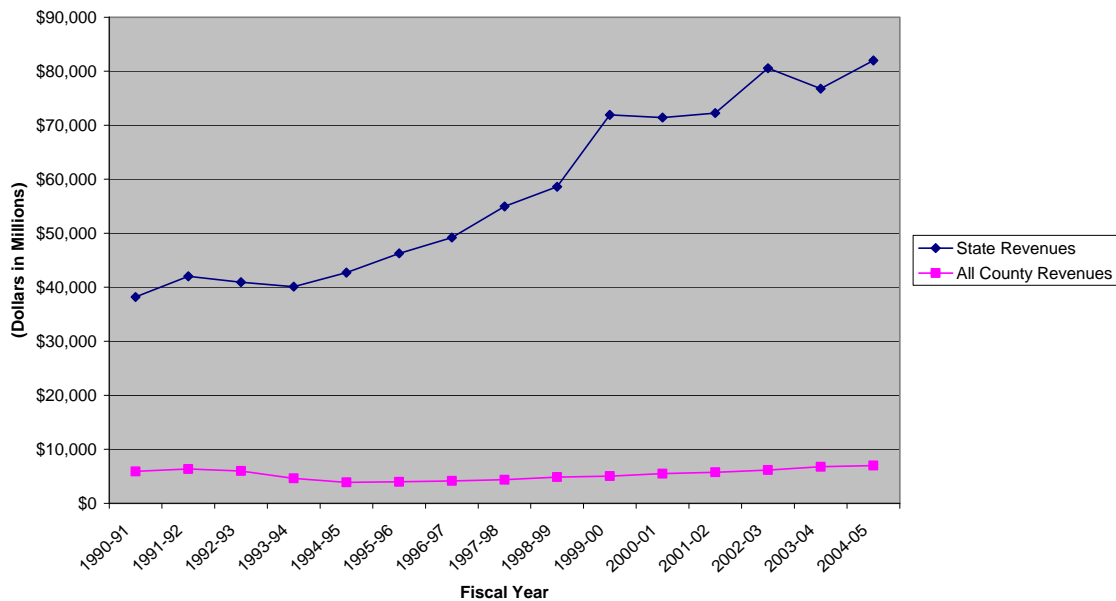
Sutter County, like all counties in California, receives almost half (45.4%) of its revenues from the State and federal governments. These monies typically come with strings attached – i.e., we're required to spend the revenues on specified programs and services. Thus, counties are heavily affected by State budget decisions. Each year, the Governor introduces a Proposed Budget in January. However, little real action occurs on the State budget until late May, when

the Governor publishes his May Revise that reflects updated revenue estimates and corresponding expenditure revisions.

The Governor published the May Revise of the FY 2008-09 Proposed State Budget on May 14, 2008. At that time, he estimated the State’s budget deficit at \$17.2 billion out of a \$101.8 billion total budget. Although various state officials and legislators differ on their estimates of the total budget deficit – with figures ranging from \$7 billion to \$24 billion – the general consensus is that the number is significant and that the “easy” cuts are gone. Any future budget cuts will necessarily affect health and welfare and/or law and justice programs. Counties, of course, provide all of these services – largely with State money. The Governor proposes to use one-time money for an ongoing financing problem by privatizing the state lottery. In doing so, he estimates that the lottery will generate significantly higher revenues than it has in the past. His proposal involves borrowing against these future increased revenues (called “securitization”) and using the borrowed revenue for current-year operations. Most Capitol-watchers predict little chance of success for this proposal.

It should be noted that State General Fund revenues have been increasing at a faster rate than the discretionary revenues of all the combined 58 counties, as the graph below illustrates:

### Discretionary Revenue Growth: State vs All Counties



SOURCE: California State Association of Counties

## Other Counties Face More Difficult Budget Times

### **Butte County**

“Butte County has a cash-flow problem, and it wants poor people with mental-health problems to pay for it. Not literally, of course. But pay they will, if the Board of Supervisors approves a budget proposal that would close Butte County Behavioral Health’s two treatment centers in Paradise and one in Gridley by September.”—*Chico News and Review*, May 28, 2008

### **Santa Clara County**

“Under the budget proposal for Santa Clara County for the fiscal year beginning in July, reductions must be made in many areas to cover the \$172 million deficit...” *Morgan Hill Times*, May 26, 2008

### **Kern County**

“Kern County supervisors will stare down the barrel of a \$47.7 million general fund budget deficit Tuesday. County Administrative Officer Ron Errea will deliver a proposal asking the board to give him the power to clamp down on county hiring and spending.” – *Bakersfield Californian*, April 21, 2008

### **Los Angeles County**

“The budget squeeze comes as property and sales taxes - two of the main revenue sources for local governments - have plummeted to a combined loss that is expected to have a devastating impact. As Los Angeles County faces a nearly \$200 million deficit in its health department - along with drops in property and sales-tax revenues - the budget is expected to include a variety of cuts in health care, social services and other areas.” – *Inland Valley Daily Bulletin*, April 20, 2008

### **Contra Costa County**

“Contra Costa County may have to slash \$51.7 million from programs serving thousands of residents, including mental health, law enforcement and children’s services. Budget cuts are not new for the county, but the plan for 2008-09 proposals is more severe than others in recent memory.” – *Contra Costa Times*, April 19, 2008

### **Shasta County**

“Between proposed state budget cuts, an 8.5 percent decrease in sales tax revenue and about 3.5 percent less in hotel occupancy taxes, Shasta County officials are bracing for a lean 2008-2009 budget.” – *Redding Record Searchlight*, April 4, 2008

### **San Francisco City/County**

“Lawmakers have proposed dramatic measures to meet a huge city budget shortfall for next year. The proposal comes days after three City Hall budgeting offices estimated that the deficit for next year had grown to \$338 million.” – *San Francisco Chronicle*, March 26, 2008

The Sutter County Proposed Budget does not include any of the budget cuts included in the Governor’s original FY 2008-09 Proposed State Budget or those included in the May Revise. Because the State budget is merely a proposal at this point, and is likely to be heavily revised by the State Legislature over the course of the summer, the CAO’s office will review the State budget when it is finalized and will return to your Board with budget amendments if they are necessary.

## Sutter County in Strong Fiscal Shape

Headlines across the state acknowledge that counties are facing difficult financial times.

Nevertheless, Sutter is well-positioned to thrive despite these challenges. Your Board has prudently combined fiscal restraint with the foresight to set aside reserves against just such situations. Whereas other counties are facing significant budget deficits, severe budget cuts, hiring freezes or even lay-offs for hundreds of personnel, we anticipate that Sutter County can absorb State budget cuts without any such measures.

In fact, Sutter County department heads use Sutter’s historic job stability as an effective recruiting tool. Despite salaries that are oftentimes below those of comparable positions in neighboring counties, Sutter County is attractive as an employer that keeps its employees and doesn’t eliminate jobs in difficult budget times.

Sutter’s fiscal health can be measured by a number of different factors. The County’s General Reserve fund provides cash flow during the first six months of the fiscal year until property tax payments are collected in December. Additionally, it is designed to

act as a contingency for the County in extreme emergencies, and is available upon the formal

declaration of an emergency. The County's General Reserve is established by the Board of Supervisors at \$1,088,000 (or 1.5% of total General Fund expenditures). The County also maintains specific designated reserves which provide funding sources for one-time projects or expenditures as designated by the Board of Supervisors. The primary designated reserve is the Designation for Capital Projects, which is projected to stand at \$20 million on July 1, 2008, and equals approximately 8% of the total County budget (or 26.8% of General Fund expenditures). This designated reserve fund is used each year to fund identified one-time expenditures, such as Plant Acquisition projects funded by the General Fund, and has been used in past years to fill the "gap" for temporary funding issues as a result of State budget decisions.

Sutter County's pension plans remain well-funded and in good fiscal health, according to the California Public Employee Retirement System (CalPERS). The miscellaneous employees' pension plan was 88.2% funded and the safety employees' plan was 89.6% funded, both marked increases since 2004, according to a presentation by CalPERS to the Board of Supervisors in September 2007. The amount of the underfunding is within an acceptable range and there are "no issues" with the county's pension position, according to CalPERS.

The County's traditional long-term debt policy is to borrow funds only for building projects funded by the State or federal governments. The County General Fund traditionally sets aside funds for anticipated building projects, and then pays cash for its capital projects. The County General Fund has no significant long-term debt.

Overall, Sutter County enjoys healthy financial reserves, carries little long-term debt, and is able to balance its budget without resorting to budget cuts or employee lay-offs. Many California counties would envy Sutter's position.

### **Additional FY 2008-09 Proposed Budget Issues**

**Medical Outpatient Clinic:** The County's Medical Outpatient Clinic, operated by the Health Division of Sutter County's Human Services Department, has been operating at a deficit of \$1.0 - \$1.3 million annually. The County General Fund contributes finances to keep the Outpatient Clinic operating. According to the Human Services Department, the deficit cannot be completely closed through implementation of operating efficiencies; the problem is that MediCal fee-for-service cost reimbursements for indigent patient care are insufficient to meet operating costs. However, Federally Qualified Health Clinics (FQHC), are allowed to receive reimbursement rates that are double and triple the rates that MediCal fee-for-service will pay to the County-operated Outpatient Clinic. Two FQHCs already operate in the Sutter County area: Peachtree Clinics and Del Norte Clinics. The Human Services Department spoke to the U.S. Department of Health and Human Services about receiving designation as an FQHC, but was told that it was highly unlikely that their request would be approved because there are already two other FQHCs operating in the same area. Even if approved, the operation of the County's clinic would be required to be under the control of an outside FQHC board and not the County Board of Supervisors.

PeachTree Clinics approached the County about operating the Outpatient Clinic. PeachTree or Del Norte Clinics would provide the same services to the same clientele at the same site as the traditional County-operated Outpatient Clinic; only the management would change. Del Norte

clinics or Peach Tree's specialists could also offer additional services beyond those traditionally offered, such as orthopedic, dental care, and/or podiatry services. The County would then have an opportunity to use its savings to expand Public Health services, such as medical and health education efforts aimed at curbing obesity, diabetes, and methamphetamine and Oxycontin use.

The entire proposal hinges on a key factor: whether PeachTree or Del Norte Clinics can receive approval from the federal government to operate as an FQHC at the County's site. If that approval is granted, the Human Services Department will negotiate with both clinics to determine which can offer the best services to its clients. Some staff would be provided the opportunity to accept employment with the new Clinic manager, but all current clinic staff will have the opportunity to remain as County employees providing health care in a different setting. The complete set of recommendations will go through a series of public hearings before the Board makes a decision whether to go forward with the proposal or not.

Because the change of management for the Outpatient Clinic is still conceptual at this point, the Public Health budget assumes the status quo will continue for FY 2008-09. The Outpatient Clinic budget includes a recommended General Fund contribution of \$1,398,657.

**Personnel-Payroll System:** The County went through an extensive search process to determine the best software to replace its aging personnel-payroll system. A vendor has been selected, but a contract has not yet been negotiated. In addition, other jurisdictions we consulted strongly recommend the use of a consultant as a facilitator, as well as the use of extra-help staff to fill in while experienced staff are working with the software vendor to ensure that departmental needs are included in the final configuration of the software.

Once the project has been conceptually approved by your Board and a contract has been negotiated, the CAO's office will return to your Board with the legal agreement and recommendations for related budget amendments. Harvey M. Rose Associates, LLC, estimated first-year costs for the Sungard Bi-Tech system at approximately \$633,000 for the first year, with ongoing costs dropping dramatically in following years once the implementation is completed.

**Plant Acquisition:** Major structural improvements (those costing over \$25,000) 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. The Proposed Budget includes approximately \$4.1 million of re-budgeted projects from the prior year that are still in progress, and approximately \$835,000 in new projects.

The largest of the re-budgeted projects include approximately \$1.6 million for the Tisdale Boat Ramp; \$800,000 for architectural design of the proposed General Government Building; approximately \$424,000 for security fencing and lighting for the Airport; \$380,000 for design and improvements for the Sheriff's firing range; and \$300,000 for architectural design of the new Animal Shelter. Major new projects for FY 2008-09 include \$135,000 to remodel the Jail Control Room; \$108,000 to refurbish the showers and restrooms in the minimum-security Jail facility; and \$80,000 to renovate the parking lot at 1130 and 1160 Civic Center Drive for safer traffic flow.

**Safe Neighborhoods Act: Stop Gun, Gang, and Street Crime:** The California State Sheriff's Association, Chief Probation Officers of California, and the California District Attorney's Association have jointly sponsored a ballot initiative for the November 2008 election that would mandate appropriations in existing state criminal justice programs (discussed earlier in the Public Safety fund section), increase the base amounts for each of these programs, provide for annual inflationary adjustments, and add several new criminal justice programs.

The Safe Neighborhoods Act is intended to provide a stable funding base for County law and justice programs. The initiative is currently in circulation to acquire sufficient signatures to qualify for the November 2008 ballot. If passed by the voters, appropriations for County law and justice programs would increase significantly beginning in FY 2009-10.

**Court Facilities Transfer:** Under current law, counties are required to provide facilities for their local trial courts. Courts are not permitted to pay for their proportionate share of utilities, maintenance, or renovation costs of the facilities they occupy. Counties are also responsible for liability claims associated with these facilities – and the costs of their eventual replacement if a facility is no longer usable. The Court Facilities Act of 2002 (SB 1732, Chapter 1082, Statutes of 2002) initiated a process whereby the counties can transfer these responsibilities for court facilities to the State. County staff are currently negotiating with the State Administrative Office of the Courts to develop an agreement to transfer responsibility for Sutter County's two courthouses. We anticipate bringing a Transfer of Responsibility agreement to your Board for consideration later this year.

Sutter County is currently ranks twelfth on the State's priority list for construction of new courthouses. If the State maintains its projected schedule, funding would become available in FY 2009-10 for construction of a new courthouse to replace the current Sutter County facilities.

**Charter Commission Initiative:** Measure R, to be considered during the primary election on June 3, 2008, will ask Sutter County citizens if they would like to form a charter commission to draft a proposed County charter for Sutter County. Citizens will also be asked to vote for up to 15 individuals to sit on the Charter Commission. If Measure R is passed, we anticipate that the Commission will request funding for legal consultants, staff support, office supplies, and office space. The Proposed Budget went to press prior to the June 3<sup>rd</sup> election. If Measure R passes and the Charter Commissioners subsequently requests funding, CAO staff will return to your Board at a later date with funding recommendations for the Charter Commission.

**Animal Shelter:** The County's Animal Shelter, constructed in 1986, is outdated and no longer serves the needs of Sutter County's citizens and their animals. The Public Works Department anticipates requesting authorization from your Board on June 10<sup>th</sup> to issue a Request for Proposals for architectural design services for a new animal shelter. County staff are currently in discussions with the Cities of Yuba City and Live Oak regarding their commitments for animal control services and their financial participation in the construction costs of the new animal shelter.

**General Government Building:** The Public Works Department also anticipates requesting authorization from your Board on June 10<sup>th</sup> to issue a Request for Proposals for architectural design services for a new General Government Building. To be located next to the Sheriff's

Office on Civic Center Drive in Yuba City, the General Government building is continued progress towards implementing the County Facilities Master Plan that was developed in 1999. The General Government building is anticipated to allow the County to relocate the Auditor-Controller, the Treasurer-Tax Collector, and Information Services from their current locations at 463 Second Street; and consolidate the District Attorney's functions at 463 Second Street.

### **Flood Control and Sutter-Butte Flood Control Agency:**

Flood control is a high priority for the citizens of Sutter County. Although the County does not own or maintain the levee system, the County facilitated a major development in flood control efforts in 2007 by working with the City of Yuba City, City of Live Oak, City of Biggs, City of Gridley, Levee District #1, Levee District #9, and Butte County to form the Sutter-Butte Flood Control Agency (SBFCA). In helping to create a regional flood control agency with greater leverage in achieving flood control, Sutter County has put the community in a stronger position to receive accelerated funding for necessary flood control projects.

In FY 2007-08, your Board provided \$2.9 million to the SBFCA in the form of a \$1.3 million grant (Calpine funds) and a \$1.6 million loan from the General Fund. Based on preliminary figures from the SBFCA, it is estimated that the County will be asked to provide approximately \$333,000 for the operations of the SBFCA in FY 2008-09. These funds, in conjunction with contributions from the City of Yuba City and Levee District #1, assist Levee District #1 in getting the Star Bend setback levee project under construction; finance the on-going costs of the SBFCA (including engineering work that could accelerate implementation of projects); continue the local share of a U.S. Army Corps of Engineers Feasibility Study to determine what flood control projects are necessary; and get the SBFCA in position to conduct a property owners' election in the fall of 2009 to fund flood control projects.

Because the Board of the SBFCA has not yet adopted its FY 2008-2009 budget and the actual numbers have not been finalized, this Proposed Budget does not include Sutter County's contribution to the SBFCA. Once SBFCA's budget has been officially adopted by its Board, CAO staff will return to your Board with recommendations for the County's contribution to the SBFCA.

Future year contributions from Sutter County for the SBFCA are expected to increase to \$1.1 million in FY 2009-10 and \$433,000 in 2010-11.

### **Summary of the FY 2008-09 Proposed Budget**

The Proposed Budget is largely status quo in nature. It includes only one new position – a limited-term Victim Advocate II position in the District Attorney's Office (see Budget Unit #2-125), the deletion of one vacant Health Program Specialist and one Clinic Nurse Practitioner II in the Sutter County Health budget (see Budget Unit #4-103), and the deletion of 5.75 FTE vacant positions in Mental Health (BU #4-102). Capital projects are largely carry-over items from FY 2007-08.

Overall, the budget requirement for the recommended County operations in FY 2008-09 totals \$226,749,140, which is an increase of \$6,518,191 (3.0%) from the FY 2007-08 Adopted Budget.



The following table summarizes the recommended budget for the primary operating funds of the County. The table does not include the Special Revenue Fund budgets that have been included in the budget to comply with GASB 34. With few exceptions, expenditures are not made directly from these special revenue funds. Instead, revenue from them is transferred to the funds listed below. Consequently, a large “double count” would occur if the special revenue funds were included in the totals.

Generally, the increases in expenditures are necessary to fund some program mandates from the Federal and State governments, plant acquisition projects, bridge replacement and related road projects, to comply with employee bargaining agreements, and the comprehensive general plan process. The plant acquisition budget includes both re-budgeted projects, totaling \$4,066,660, some of which have adjusted cost estimates due to the increased cost of construction, and new projects, totaling \$834,810. Overall, the total number of employee positions has decreased by 7.75 FTE<sup>1</sup> from the FY 2007-08 Adopted Budget.

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<sup>1</sup> The reduction in total allocated positions includes the net decrease of 6.75 FTE positions mentioned earlier in this section, and one Office Assistant II position in Mental Health that was deleted mid-year FY 2007-08.

**COMPARISON OF FY 2007-08 ADOPTED BUDGET  
TO FY 2008-09 RECOMMENDED BUDGET**

	2007-08 ADOPTED	2008-09 RECOMMENDED	CHANGE	
			DOLLARS	PERCENT
General	\$73,726,976	\$74,741,136	\$1,014,160	1.4%
Road	\$22,442,444	\$19,588,608	(\$2,853,836)	-12.7%
Special Aviation	\$729,621	\$705,328	(\$24,293)	-3.3%
Fish & Game	\$27,837	\$19,356	(\$8,481)	-30.5%
Bi-County Mental Health	\$24,192,644	\$24,723,372	\$530,728	2.2%
Mental Health Services Act	\$5,799,363	\$6,240,099	\$440,736	7.6%
Housing Rehab CDBG Fund	\$16,198	\$17,048	\$850	5.2%
Health Services	\$12,974,925	\$13,304,601	\$329,676	2.5%
Welfare/Social Services	\$35,921,930	\$41,336,489	\$5,414,559	15.1%
Trial Courts	\$6,069,279	\$6,689,329	\$620,050	10.2%
Public Safety	\$23,321,974	\$24,902,197	\$1,580,223	6.8%
Capital Projects	\$305,822	\$312,522	\$6,700	2.2%
Internal Service	\$10,532,286	\$9,863,481	(\$668,805)	-6.4%
Special Districts	\$4,169,650	\$4,305,574	\$135,924	3.3%
<b>Total County</b>	<b>\$220,230,949</b>	<b>\$226,749,140</b>	<b>\$6,518,191</b>	<b>3.0%</b>

Each year, we note that the General Fund includes five budget units which appropriate the General Fund's "contribution" to the Mental Health, Health, Welfare/Social Services, Trial Court, and Public Safety Funds. These appropriations are also budgeted in the five receiving funds, so technically the appropriations are double-counted. The following chart shows the magnitude of this double-count. Thus, the total unreplicated budget is \$196.2 million. It should be noted here that since these appropriations are intended to demonstrate the cost to the general fund for the operations in each of these funds on an annual basis, it is critical that each year only the exact amount required to offset the aggregate unreimbursed cost of the budgets in each fund should be shown.

## GENERAL FUND CONTRIBUTION TO OTHER FUNDS

	2007-08 ADOPTED	2008-09 RECOMMENDED	DIFFERENCE
Mental Health	\$1,764,813	\$1,830,963	\$66,150
Health	\$7,714,398	\$8,061,429	\$347,031
Welfare/Social Services	\$1,902,488	\$1,978,678	\$76,190
Trial Court	\$2,927,918	\$3,503,247	\$575,329
Public Safety	\$13,802,499	\$15,172,372	\$1,369,873
<b>TOTAL</b>	<b>\$28,112,116</b>	<b>\$30,546,689</b>	<b>\$2,434,573</b>

### **Public Safety Fund**

The total Public Safety Fund requirements are recommended at \$24,902,197, which is an increase of \$1,580,223 (6.8%) compared to the FY 2007-08 Adopted Budget. The Public Safety Fund was created during FY 1993-94 as a result of the voters' approval of Proposition 172, which increased the sales tax by one-half cent and dedicated the resulting revenue to public safety. The fund includes the operating budgets for the Sheriff's Department, the District Attorney, the Bi-County Juvenile Hall, the Delinquency Prevention Commission, and Fire and Emergency Services. The increase in the Public Safety Fund is largely the result of the county-wide salary survey that resulted in increases in salaries.

We are recommending a Limited Term position in the District Attorney's Victim Witness Division for a Victim Witness Advocate with a start date of July 1, 2008. The District Attorney has had an unfilled position due to a voluntary leave of absence. This position is crucial to the continuation of service within the Victim Witness Assistance Program. No new permanent positions were requested or recommended.

The Public Safety departments rely on a wide variety of State grants totaling approximately \$1.25 million to augment their budgets. These include Citizens' Option for Public Safety (COPS) funding, which provides \$161,130 for Sheriff's Operations, the Jail, and the District Attorney; the Rural Law Enforcement Grant, which provides \$500,000 for Sheriff's patrol services; and Cal-MMET Governor's War on Methamphetamine monies. In addition, the District Attorney receives a variety of grants that fund the staffing to investigate and prosecute specific crimes in Sutter County: the Anti-Drug Grant provides \$142,791; Spousal Abuse Prosecution Program Grant provides \$33,261; Statutory Rape Vertical Prosecution Grant provides \$122,067; Violence Against Women Grant provides \$90,000; Anti Gang Grant provides \$68,000; and Victim Witness Grant provides \$129,322. All of these funding sources frequently become pawns in the ongoing saga of how to solve the State's structural budget deficit. The Governor's Proposed Budget (unchanged by the May Revise) includes a 10% cut in each of these programs. As of this writing, the Senate budget subcommittee that oversees Law

and Justice funding has zeroed out the appropriations for all of these grants. It should be noted that all of these grant revenues have remained stagnant since they were created in the late 1990's and the early 2000's. Even without budget cuts at the State level, stagnant grant funding means that program services have had to be reduced to accommodate rising costs.

The Office of Emergency Services relies on two federal grants that are passed through the State to the County. These include the Homeland Security Grant, which funds natural disaster and terrorism response planning activities. This grant stood at \$252,000 in FY 2007-08 but has been budgeted at zero in the FY 2008-09 Proposed Budget. The Emergency Management Planning Grant, which funds operations of the Office of Emergency Services, provides \$60,000. These grants are less likely to be affected by State budget actions because they are federal funding, but are still uncertain funding sources from year to year.

The State budget is unlikely to be settled for several months yet, so recent events – which are merely proposals and not an enacted budget – have not been included in our budget recommendations. State grants have been budgeted essentially at prior-year levels. If the State budget significantly increases or decreases its funding levels, we will return to your Board at a later date with recommended budget amendments.

### **Road Fund**

Sutter County continues an aggressive program to inspect and maintain its 790 miles of county roads and 96 bridges. Road Fund revenues primarily come from state and federal sources, including gas taxes and proceeds from the sale by the State of California of general obligation bonds authorized by various ballot initiatives.

Road Work Plans are presented each fiscal year during the fall after adoption of the final budget. The Public Works Department continues to work on projects included in the FY 2007-08 Road Work Plan. Despite a reduction in the overall Road Fund budget, revenue and expenditures for the inspection and maintenance of roads and bridges is expected to remain level and another aggressive program is anticipated.

The Road Fund budgets for FYs 2006-07 and 2007-08 reflected notable increases in both revenues and expenditures due to additional bridge projects financed with Federal Bridge Replacement Program grant funds. An expenditure of \$2.5 million of these funds in FY 2007-08 accounts for most of the overall reduction in Road Department revenues reflected in the FY 2008-09 proposed budget. Due to the reduction in federal bridge funds, total Road Fund requirements for FY 2008-09 are recommended at \$19,588,608, a decrease of \$2,853,836 (12.7%) from the FY 2007-08 Adopted Budget.

Proposition 1B, passed by voters in 2006 as the Highway Safety, Traffic Reduction, Air Quality, and Port Security Act, authorized the state to sell \$19.9 billion in general obligation bonds to fund state and local transportation improvement projects. Sutter County received \$2,086,244 in Proposition 1B funds in FY 2007-2008 and was scheduled to receive another \$790,000 in FY 2008-09. The Governor has proposed suspending Proposition 1B funds to counties, however, so no Proposition 1B revenues are anticipated in the FY 2008-09 Proposed Budget.

However, this budget does include \$1.6 million in Proposition 42 (Transportation Congestion Improvement Act of 2002) funds in FY 2008-09, funds the county did not receive last year because the Governor suspended Proposition 42 payments to counties.

### **Special Aviation Fund**

The total Special Aviation Fund requirements are recommended at \$705,328, which is a decrease of \$24,293 (3.3%) compared to the FY 2007-08 Adopted Budget. Total available financing also decreases by \$24,293. This budget reflects appropriations for safety fencing and lighting to provide for increased security at the facility. This project is being re-budgeted from the prior year. Revenues to fund recommended appropriations are derived from FAA grant funding and from user pay revenues.

This budget includes a recommendation to increase Rents Land and Buildings revenues by \$49,000. This increase in rents is required to maintain a proper balance between revenues and the expenditures required to maintain and operate the Airport facility. The Airport operates within its own fund, and must balance to its own revenue. The last general rent increase was approved by the Board of Supervisors in January 1992. The recommendation to increase rents will be presented to the Board by the Public Works department in June for possible adoption. These increased revenues are included in this Proposed Budget with the understanding that if the recommendation to increase rents at the Airport facility is not ultimately approved by the Board of Supervisors, the Public Works department will be required to return to the Board of Supervisors with recommendations to balance this fund.

### **Fish and Game Fund**

The total Fish and Game Fund requirements are recommended at \$19,356. This is a decrease of \$8,481 (30.5%) compared to the FY 2007-08 Adopted Budget. However, the actual expenditures out of the fund are the same as the prior year. The decrease from the prior year is primarily due to a reduction in the Increases in Reserves line item. All funds that were not required for expenditure in FY 2007-08 were budgeted to be placed into reserves at the close of FY 2007-08, and these funds will no longer appear in the budget unless there is a requirement to use those funds for expenditures out of the fund.

It should be noted that, in prior years, any excess fund balance was reflected in the Appropriation for Contingency line item. Due to a change in budgeting policy in FY 2006-07, these excess funds were placed into reserves in FY 2007-08, and will no longer be reflected in the Appropriation for Contingency line item each year. Therefore, the funds will not be available for FY 2008-09 budgeting purposes, and therefore are not reflected in the total requirements. This is a change in budgeting policy that affects many of the County's smaller, self-contained funds.

### **Bi-County Mental Health / Mental Health Services Act**

The total Bi-County Mental Health fund requirements are recommended at \$24,723,372, which is an increase of \$530,728 (2.2%) compared to the FY 2007-08 Adopted Budget. The total requirements for the Mental Health Services Act (MHSA) fund are recommended at \$6,240,099,

which is an increase of \$440,736 (7.6%) compared to the FY 2007-08 Adopted Budget. Therefore, there is a net increase in requirements of \$971,464 for Mental Health programs.

The budget for the Mental Health division reflects the re-assignment of positions from the Mental Health fund to the MHSA fund. In order to take full advantage of the available funding in these two budget units, the Mental Health division is proposing that identified positions in budget unit 4-102 be reassigned to MHSA-funded programs in budget unit 4-104, where they will provide new and enhanced services consistent with the intent of the MHSA. The division's objective in doing this is to provide enhanced services for clients who have been receiving Children System of Care and Adult Day Treatment services in the "core" Mental Health budget.

Additionally, the Mental Health budget contains a recommendation to delete six (6) vacant positions. This is a reduction of 5.75 FTEs as compared to the FY 2007-08 Adjusted Budget (or a reduction of 6.75 FTEs as compared to the FY 2007-08 Adopted Budget, due to the elimination of one position mid-year). Specifically, the department will delete one vacant Staff Analyst position; one vacant, flexibly staffed Supervising Nurse/Mental Health Therapist III position; two vacant, flexibly staffed Intervention Counselor I/II positions; one vacant, flexibly staffed Psychiatric Tech/Psychiatric Licensed Vocational Nurse position; one vacant, flexibly staffed Mental Health Worker I/II position; and one vacant 0.75-FTE Quality Assurance-Review Nurse position.

The Mental Health Services Act (MHSA, Proposition 63), passed in November 2004, is one of the most significant policy issues facing this division. It is anticipated that Mental Health will receive \$3,068,300 in additional MHSA funds to operate the programs identified in the approved Community Services and Supports plan. This funding must reside in a separate fund, and may not be used to offset shortfalls in the operation of existing mental health programs.

It is important to note, however, that, while the passage of the MHSA was intended to provide new services to mental health clientele, due to funding decreases in the core Mental Health program – and the non-supplantation requirements included in the MHSA – counties have developed new MHSA enhancement programs while their primary core programs are being significantly reduced.

### **Health Fund**

The total Health Fund requirements are recommended at \$13,304,601, which is an increase of \$329,676 (2.5%) compared to the FY 2007-08 Adopted Budget. This fund includes the County Health Division, Human Services Administration, California Children's Services, and Non-County Health Providers budget units as well as Health Care General, which is a revenue account budget unit.

The Board of Supervisors at its April 22, 2008 meeting conceptually approved implementation planning whereby the Health Division would contract with a local Federally Qualified Health Center (FQHC) to operate the medical clinic. FQHCs are eligible for enhanced reimbursements; therefore they would be able to provide comparable outpatient medical services at no cost to the county General Fund. If approved, this transition to a local FQHC would occur during FY 2008-09. This subject is addressed in more detail in the "Issues Affecting the FY 2008-09 Proposed Budget" section, below.

It is important to note that expenses related to the provision of medical care to the Sutter County Jail continue to account for some of the largest cost areas in this budget unit. As noted in the past, these are costs over which the County has little control.

The Governor's May Revise includes 10% cuts in many Health programs. If enacted, the Health Division estimates that the largest reductions would affect the Immunization, Pandemic Flu, California Children's Services Administration, and Child Health & Disability Prevention Administration programs. As we have stated earlier, these proposed cuts have not been included in the Proposed Budget since the State budget has not yet been finalized.

### **Welfare/Social Services Fund**

The total Welfare/Social Services Fund requirements are recommended at \$41,336,489, which is an increase of \$5,414,559 (15.1%) compared to the FY 2007-08 Adopted Budget. This fund includes all of the budget units administered by the Welfare Division of the Human Services Department including Welfare Administration, In-Home Supportive Services (IHSS), Special Circumstances, Temporary Assistance to Needy Families (TANF), TANF-Foster Care, Refugee Cash Assistance, Aid for Adoption, General Relief, and Welfare/Social Services General.

The increase in costs in the Welfare/Social Services Fund is primarily the result of increased caseloads in the TANF-Foster Care and Aid for Adoptions budget units. The TANF program assists recipients who are eligible for cash assistance due to the absence, unemployment, incapacity, or death of either parent. This budget unit is primarily financed with state and federal TANF funding. Costs in the Aid for Adoptions budget unit are not under County control. The Court decides when a child is to be removed from the home, and then decides again as to when to terminate parental rights and make the child eligible for adoption. The State performs the adoption process and determines which children are eligible for aid under this program. Historically, the program has continued to grow as the State has placed more emphasis on Adoption Assistance as a viable alternative for meeting the needs of these children.

One of the most significant State funding issues affecting the Social Services Division is the Human Services Funding deficit. California counties administer various social service and welfare programs funded primarily with federal and state money allocated by the California Department of Social Services (CDSS). Due to budget shortfalls for the last seven (7) years, CDSS has not provided Cost-of-Doing-Business increases for the administration of programs despite their acknowledgement that county costs have increased. In February of this year, each county submitted a proposed administrative operational budget for FY 2008-09. CDSS used these county surveys to estimate the gap between the proposed funding levels and the actual costs for administration of county human services programs. These surveys indicated that there is nearly \$1 billion in annual deferred administrative cost payments to counties since 2001. Without receiving these Cost-of-Doing Business increases for seven years, the counties are repeatedly asked to do more work at a higher quality without sufficient funds to pay for the ever-increasing cost of staffing and operational expenses.

To reduce TANF expenditures, the Governor is proposing to require face-to-face interviews with all recipients who are not meeting their work requirements (including child-only and exempt cases) every six months. If an individual fails to show up for this review, the family loses its

CalWORKs eligibility. The face-to-face interview can be waived in Food Stamps cases where the single head of household is working at least 30 hours per week and for cases where couples are working at least 20 hours per week each. The Governor assumes caseload reductions as a result of this new interview requirement. However, he provides no additional funds for the extra staff time these meetings will take, or for the additional services or work participation activities that may take place as a result of these meetings. Sutter County has 144 participants who fall in this potential category. Social Services staff estimate that the County would save approximately \$11,400 per year due to sanctioned participants; these savings would be more than offset by increased staff time required to conduct the interviews.

The May Revision also proposed the elimination of county Pay for Performance incentive funding. Pay for Performance funds were proposed as an incentive to counties to assist CalWORKs recipients increase their work participation rates and meet federal requirements. It is estimated that the County would have received approximately \$100,000 in FY 2007-08 if the funding had actually been allocated to the counties. Elimination of these funds is a disappointment to the Social Services Division since Sutter County has one of the highest participation rates in the State. No Pay for Performance funding has been included in the FY 2008-09 Proposed Budget.

### **Trial Court Fund**

Total Trial Court Fund requirements are recommended at \$6,689,329, which is an increase of \$628,050 compared to the FY 2007-08 Adopted Budget. This fund contains the operational budgets for Sheriff's Court Bailiffs, the Public Defender, Probation and various budgets created to implement the provisions of the Trial Court Funding Act of 1997. The increase in the Trial Court Fund is the result of countywide salary increases, negotiated contracts with two alternate public defenders, and a rise in criminal trials. Due to more trials of indigent defendants, we are experiencing increases in associated costs such as investigation fees, expert witnesses, and psychological evaluations of indigent defendants.

The major public policy issue in the Trial Court Fund is the status of the State budget. Probation revenues are still tentative pending adoption of the State budget, along with potential reform of the California Department of Corrections and Rehabilitation adult system, which could have significant impact on counties. While it is anticipated that Probation will be minimally impacted by proposed cuts as they stand now, it is impossible to predict what the final budget status will be once the State resolves its budget deficit and adopts its FY 2008-09 budget.

### **Human Services Building Capital Projects Fund**

The total Capital Projects Fund requirements are recommended at \$312,522. This fund provides a mechanism to account for costs incurred for the proposed new Human Services building, as this is a major construction project for the County. The appropriation is funded by an Interfund transfer from the Social Services/Welfare Fund. The funding would be available in the event we are able to proceed with the building.

There is a need to provide for adequate facilities for the various Human Services divisions. For several years, this need has been planned to be addressed by the construction of a new Human Services Building adjacent to the Mental Health Facility at 1965 Live Oak Boulevard, Yuba



City. The building has been fully designed by an architectural firm retained by the County. The construction cost of the building was last calculated at \$16 million. However, construction of the building has repeatedly been delayed by the unavailability of State funding. The County has begun exploring alternative means of providing for the facility needs of the Human Services divisions. In the meantime, we recommend re-budgeting the annual amount of \$312,522 until it can be determined with certainty whether or not it is feasible to construct a Human Services facility in the foreseeable future.

### **Internal Service Funds**

Total Internal Service Fund requirements are recommended at \$9,863,481, which is a decrease of \$668,805 (6.4%) compared to the FY 2007-08 Adopted Budget. Funds included in this total include: Information Technology, Fleet Maintenance, Liability Insurance, and Workers' Compensation Insurance.

The decrease in these funds over the prior year is primarily the result of decreases in the Workers' Compensation and Vehicle Replacement Program funds. The reduction in the Workers' Compensation ISF is due to reduced premium costs. The reduction in the VRP fund is due to the elimination of that fund in FY 2007-08. In FY 2007-08, the Board of Supervisors approved that the Vehicle Replacement Program (VRP) be discontinued effective with the FY 2008-09 annual budget; therefore, this budget contains no appropriation in the VRP fund. Ownership of current VRP vehicles will be transferred to their respective departments within the General Fund. Future replacement and new vehicles will be budgeted in their respective departments and funding for those future vehicles will be provided through the General Fund.

### **Special Districts**

Total Special Districts requirements are recommended at \$4,305,574, which is an increase of \$135,924 (3.3%) compared to the FY 2007-08 Adopted Budget. Special Districts include County Service Areas, which provide fire protection; water agency operations and zones of benefit; lighting districts; public facility impact fee funds; the Rio Ramaza Community Services District; and the El Cerrito Drainage District.

In prior years, any anticipated excess fund balance was reflected in the Appropriations for Contingency line item for that particular Special District fund. Due to a change in budgeting policy in FY 2006-07, these excess funds are now placed into reserves. Therefore, the funds will not be available for FY 2008-09 budgeting purposes, and therefore are not reflected in the total requirements.

### **IN CONCLUSION**

I would be remiss if I did not conclude by thanking the many dedicated employees who made this budget possible. As you know, Sutter County is extremely fortunate to have a number of excellent employees who continuously provide exceptional service. In particular, I would like to thank the staff of my office – especially Stephanie Larsen, Assistant County Administrator; Deputy County Administrators Shawne Rising and Barbara Kinnison; Jaime Veglia, Administrative Analyst; Chuck Smith, Public Information Officer; and Jessica Sumait and Sandy

Morrish for their tireless efforts in preparing this document. I would also like to thank all department heads and their fiscal staffs for the responsiveness they have shown throughout the budget process. And finally, thank you to your Board for your guidance, direction, and your interest in seeing that Sutter County receives the best governance possible within the resources we have.

**RECOMMENDATIONS FOR THE PROPOSED BUDGET  
FOR FISCAL YEAR 2008-09**

These recommendations and this Budget Message are submitted to you, the Board of Supervisors, for your consideration. Upon your approval, this document will constitute the Proposed Budget for FY 2008-09. Pursuant to State law, a notice of your scheduled hearings will appear in the local newspaper at least ten days prior to those hearings. It is anticipated that copies of the Proposed Budget will be available to the public when your Board acts to approve it, 14 days in advance of the hearings.

Approval of these recommendations as the Proposed Budget by your Board will:

- Authorize continuation of normal operating expenditures by County departments pursuant to mandates or existing levels of locally determined services until such time as a Final Budget is adopted.
- Authorize the Proposed Budget for FY 2008-09 to be made available to the public as an appropriate source of information regarding budgetary actions recommended for consideration during Final Budget Hearings.

Unless specific exceptions are made by your Board, approval of the Proposed Budget will not authorize any additions or deletions of County positions or the expenditure of any funds for fixed assets, capital outlays, or proposed new programs contained in this document. I have recommended some specific exceptions below. In each case, I consider these exceptions to be essential to County and departmental operations.

It is therefore recommended that the Board of Supervisors:

1. Approve the enclosed recommendations as the Sutter County Proposed Budget for FY 2008-09.
2. Set noticed Public Hearings commencing Tuesday, June 24, 2008, at 9:00 a.m. at the Veterans' Memorial Building in Yuba City, and continuing as required for a 14-day successive period, regarding the adoption of the Final Budget, and request that each department head be in attendance for the review of his/her budget(s).
3. Direct the County Administrative Officer to have sufficient copies of the approved Proposed Budget available to meet public demand.
4. Authorize the Public Works Department to:
  - a. Proceed with the weather-sensitive projects set forth in the Plant Acquisition and Building Maintenance budgets. These projects, which are specifically identified in the budgets, need to be completed during the summer months to avoid adverse weather.

- b. Proceed with the Plant Acquisition projects which were included in the Adopted FY 2007-08 budget and which were re-budgeted in this year's recommended budget. Those projects are identified in the Plant Acquisition budget.
  - c. Proceed with road projects that were approved by the Board in FY 2007-08.
- 5. Authorize the Information Technology Department to purchase fixed assets as needed for workflow purposes during the period from July 1 to October 1, 2008.
- 6. Authorize the Personnel Department to:
  - a. Add the recommended limited-term Victim Advocate II to the District Attorney's Office position allocation effective July 1, 2008; and authorize the District Attorney to recruit for, and fill, the position effective the same date.
  - b. Re-assign 12 existing full-time positions, a portion of the time of five other existing positions, and one part-time position, as detailed in the position allocation schedule, from the Mental Health Budget (4-102) to the Mental Health Services Act budget (4-104), effective July 1, 2008.
- 7. Until a more formal policy is set by the Board of Supervisors, the Auditor-Controller is directed, after all other accounting entries are made for FY 2007-08, and prior to closing the books on the fiscal year, to bring the fund balance of Funds 12 through 15 to zero by returning any excess revenue to the General Fund.

Respectfully submitted,



Larry T. Combs  
County Administrative Officer

**APPROPRIATION AND REVENUE ANALYSIS**  
**PROPOSED BUDGET BASIC OPERATING FUNDS**  
 Excluding Internal Service, Debt Service and Special District Funds,  
 and Other Special Revenue Funds  
 FY 2008-09 RECOMMENDED

APPROPRIATION ANALYSIS BY OBJECT			
APPROPRIATION OBJECT	GENERAL FUND	OTHER FUNDS	GRAND TOTAL
Salaries & Benefits	\$22,328,975	\$58,029,164	\$80,358,139
Services & Supplies	\$12,736,185	\$30,725,074	\$43,461,259
Other Charges	\$33,447,378	\$47,868,403	\$81,315,781
Fixed Assets	\$3,961,730	\$892,400	\$4,854,130
<b>GROSS</b>	<b>\$72,474,268</b>	<b>\$137,515,041</b>	<b>\$209,989,309</b>
Intrafund Transfers	\$0	\$0	\$0
<b>NET</b>	<b>\$72,474,268</b>	<b>\$137,515,041</b>	<b>\$209,989,309</b>
Contingencies	\$750,000	\$318,908	\$1,068,908
<b>TOTAL APPROPRIATIONS</b>	<b>\$73,224,268</b>	<b>\$137,833,949</b>	<b>\$211,058,217</b>
Increases in Reserves	\$1,516,868	\$5,000	\$1,521,868
<b>TOTAL REQUIREMENTS</b>	<b>\$74,741,136</b>	<b>\$137,838,949</b>	<b>\$212,580,085<sup>2</sup></b>

REVENUE ANALYSIS BY SOURCE			
DESCRIPTION	FY 2007-08 Adopted	FY 2008-09 Recommended	% OF TOTAL REVENUE
Total Taxes	\$26,646,332	\$28,824,949	13.56%
Licenses, Permits & Franchises	\$2,611,000	\$2,890,400	1.36%
Fines, Forfeitures & Penalties	\$128,559	\$125,000	0.06%
Use of Money & Property	\$2,467,136	\$2,707,869	1.27%
Intergovernmental Revenues	\$80,123,459	\$89,573,607	42.14%
Charges for Current Services	\$64,121,781	\$67,494,631	31.75%
Miscellaneous Revenues	\$3,085,761	\$5,600,387	2.63%
Other Financing Sources	\$15,000	\$0	0.00%
<b>SUB-TOTAL</b>	<b>\$179,199,028</b>	<b>\$197,216,843</b>	
Fund Balance Available as of July 1	\$23,989,746	\$13,280,660	6.25%
Liquidation of Reserves	\$2,340,239	\$2,082,582	0.98%
<b>GRAND TOTAL</b>	<b>\$205,529,013</b>	<b>\$212,580,085</b>	<b>100.00%</b>

<sup>2</sup> The total budget is \$226.7 million, as shown in the table on page 10. This chart excludes \$9.9 million of internal service funds and \$4.3 million of special district funds (which brings the adjusted total down to the \$212.6 million shown here).

# ADMINISTRATION

## SECTION A

E X E C U T I V E   S U M M A R Y

DEPT HEAD:	UNIT: BOARD OF SUPERVISORS		FUND: GENERAL		0001 1-101	
	ACTUAL	ACTUAL	ADOPTED	DEPARTMENT	CAO	% CHANGE
	EXPENDITURE	EXPENDITURE	BUDGET	REQUEST	RECOMMEND	OVER
	2006-07	4-30-08	2007-08	2008-09	2008-09	2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	264,115	210,183	264,787	267,072	267,072	.9
SERVICES AND SUPPLIES	47,815	47,033	51,011	63,200	63,200	23.9
OTHER CHARGES	41,355	63,366	64,277	94,697	94,697	47.3
* GROSS BUDGET	353,285	320,582	380,075	424,969	424,969	11.8
INTRAFUND TRANSFERS	5,165	5,608	7,132	8,253	8,253	15.7
* NET BUDGET	358,450	326,190	387,207	433,222	433,222	11.9
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	358,450	326,190	387,207	433,222	433,222	11.9
ALLOCATED POSITIONS	5.00	5.00	5.00	5.00	5.00	.0

**DESCRIPTION:**            Budget Unit 1-101 Board of Supervisors

The Board of Supervisors serves as 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 includes only the five members of the Board of Supervisors and the costs necessary to support their office's operation. The budget is prepared by the County Administrator's Office.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

Recommended Net Expenditures total \$433,222, which is an increase of \$46,015 (11.9%) from the FY 2007-08 Adopted Budget. There are no revenues attributable to this budget unit. Therefore, the Unreimbursed Cost is also \$433,222.

Salaries and Benefits are recommended at \$267,072, which is an increase of \$2,285 (0.9%) over the FY 2007-08 Adopted Budget, due to an estimated increase in health insurance costs.

Services and Supplies are recommended at \$63,200, which is an increase of \$12,189 (23.9%) over the prior fiscal year. This is primarily due to an increase in transportation and travel costs based upon recent historical experience, and to allow for initial training and travel for the new supervisor(s).

Other Charges are recommended at \$94,697, which is an increase of \$30,420 (47.3%) compared to FY 2007-08. This increase is primarily due to an increase in liability insurance costs.

Intrafund Transfers are recommended at \$8,253, which is an increase of \$1,121 (15.7%) over the prior fiscal year. This is primarily due to an increase in intrafund charges for printing costs.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: BOARD OF SUPERVISORS FUNCTION: GENERAL ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE		DEPT 1-101 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	172,290	135,897	173,680	173,680	173,020	173,020
51100	County Contribution FICA	13,295	10,633	13,071	13,071	12,845	12,845
51110	County Contribution Retirement	27,324	21,994	28,265	28,265	28,580	28,580
51111	Retirement Allowance	13,096	10,310	13,255	13,255	13,205	13,205
51120	Co Contribution-Group Insuranc	37,297	30,694	35,861	35,861	39,109	39,109
51150	Interfund Workers Compensation	813	655	655	655	313	313
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 264,115	210,183	264,787	264,787	267,072	267,072 *
SERVICES AND SUPPLIES							
52060	Communications	6,776	4,109	5,500	5,500	5,500	5,500
52120	Maintenance Equipment			200	200	200	200
52150	Memberships			200	200	200	200
52160	Miscellaneous Expense	12	1,877				
52170	Office Expenses	1,184	589	2,000	2,000	2,000	2,000
52173	Subscription-Publication			100	100		
52190	Publication Legal Notice	13,330	12,763	18,500	18,500	18,500	18,500
52225	Office Equipment			300	300	300	300
52230	Special Departmental Expense	3,074	4,829	3,500	3,500	5,500	5,500
52232	Employment Training			1,000	1,000	1,000	1,000
52250	Transportation & Travel	23,439	22,866	19,711	19,711	30,000	30,000
	TOTAL SERVICES AND SUPPLIES	* 47,815	47,033	51,011	51,011	63,200	63,200 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	17,134	54,302	54,302	54,302	82,503	82,503
53620	Interfd Information Technology	24,221	9,064	9,975	9,975	12,194	12,194
	TOTAL OTHER CHARGES	* 41,355	63,366	64,277	64,277	94,697	94,697 *
	TOTAL GROSS BUDGET	** 353,285	320,582	380,075	380,075	424,969	424,969 *
INTRAFUND TRANSFERS							
55201	Intrafund Copy Services	484	407	1,220	1,220	1,342	1,342
55202	Intrafund Postage	2,443	2,195	3,100	3,100	2,187	2,187
55203	Intrafund Printing	505	1,591	984	984	2,732	2,732
55204	Intrafund Copier Rental	1,085	811	1,195	1,195	1,186	1,186
55205	Intrafund Gen Insurance/Bonds	299	362	527	527	415	415
55206	Intrafund Paper and Supplies	349	242	106	106	391	391
	TOTAL INTRAFUND TRANSFERS	* 5,165	5,608	7,132	7,132	8,253	8,253 *
	TOTAL NET BUDGET	** 358,450	326,190	387,207	387,207	433,222	433,222 *
	TOTAL USER PAY REVENUES	*					*
	TOTAL GOVERNMENTAL REVENUES	*					*
	TOTAL REVENUES	**					*
	UNREIMBURSED COSTS	** 358,450	326,190	387,207	387,207	433,222	433,222 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	BOARD OF SUPERVISORS	DEPT 1-101
COUNTY BUDGET ACT	STATE OF CALIFORNIA		(CONTINUED)	
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	GENERAL	
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:	LEGISLATIVE AND ADMINISTRATIVE	FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
COSU County Supervisor	ELAT 2873	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL BUDGET UNIT POSITIONS	**	5.00	5.00	5.00	5.00	5.00	5.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: COUNTY ADMINISTRATOR

FUND: GENERAL

0001 1-102

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	812,973	679,023	992,593	1,146,202	1,146,202	15.5
SERVICES AND SUPPLIES	23,864	47,672	50,554	52,300	52,300	3.5
OTHER CHARGES	34,779	11,292	43,313	35,855	35,855	17.2-
* GROSS BUDGET	871,616	737,987	1,086,460	1,234,357	1,234,357	13.6
INTRAFUND TRANSFERS	1,858	1,761	3,210	2,652	2,652	17.4-
* NET BUDGET	873,474	739,748	1,089,670	1,237,009	1,237,009	13.5
OTHER REVENUES						
USER PAY REVENUES	3,128	3,086	2,500	3,900	3,900	56.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	3,128	3,086	2,500	3,900	3,900	56.0
* UNREIMBURSED COSTS	870,346	736,662	1,087,170	1,233,109	1,233,109	13.4
ALLOCATED POSITIONS	7.00	8.00	8.00	8.00	8.00	.0

**DESCRIPTION:**                      Budget Unit 1-102 County Administrator

The County Administrative Officer (CAO) provides 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 proposed 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 provides staff to the Local Agency Formation Commission (LAFCO).

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended budget totals \$1,237,009, which is an increase of \$147,339 (13.5%) compared to the FY 2007-08 Adopted Budget. Recommended revenue totals \$3,900; therefore, the Unreimbursed Cost of this budget is \$1,233,109.

Salaries and Benefits are recommended at \$1,146,202, which is an increase of \$153,609 (15.5%) over the FY 2007-08 Adopted Budget. The increase is due to negotiated salary adjustments, anticipated retirements of long-term staff, and the utilization of one extra-help intern position to assist in updating the County's outdated (1980s-vintage) Policies and Procedures Manual.

Services and Supplies are recommended at \$52,300, which is an increase of \$1,746 (3.5%) over the prior fiscal year. The increase is primarily due to the purchase of a camera for the Public Information Officer.

Other Charges are recommended at \$35,855, which is a decrease of \$7,485 (-17.2%) from the FY 2007-08 Adopted Budget. This change is primarily due to a decrease in interfund charges from the Information Technology Department.

Revenues are recommended at \$3,900, which represent an increase of \$1,400 (56.0%) over the prior fiscal year. The increase is primarily due to increased staff support to the LAFCO Commission.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY ADMINISTRATOR	DEPT 1-102	
		FUNCTION: GENERAL	ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE		FUND 0001	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	526,563	435,071	687,413	687,413	766,554	766,554
51013 Special Pay	2,524	2,035	2,750	2,750	2,750	2,750
51014 Other Pay	40,721	13,303	17,000	17,000	39,000	39,000
51020 Extra Help	18,523	46,035			31,706	31,706
51030 Overtime	16					
51100 County Contribution FICA	40,068	32,515	45,690	45,690	50,294	50,294
51110 County Contribution Retirement	84,252	71,117	111,864	111,864	126,612	126,612
51111 Retirement Allowance	41,531	34,292	54,099	54,099	60,306	60,306
51120 Co Contribution-Group Insuranc	56,424	42,552	71,673	71,673	66,517	66,517
51150 Interfund Workers Compensation	2,351	2,103	2,104	2,104	2,463	2,463
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 812,973	679,023	992,593	992,593	1,146,202	1,146,202 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	5,070	3,548	6,700	6,700	6,700	6,700
52120 Maintenance Equipment		346	200	200	400	400
52136 Computer Hardware	1,039	1,159	4,500	4,500	1,200	1,200
52150 Memberships		305	2,500	2,500	2,800	2,800
52169 Outside Printing					3,000	3,000
52170 Office Expenses	3,176	3,142	4,500	4,500	4,000	4,000
52173 Subscription-Publication	706	1,179	1,000	1,000	1,300	1,300
52180 Professional/Specialized Svcs	75	8,939			1,500	1,500
52225 Office Equipment	877	713	3,000	3,000	2,400	2,400
52230 Special Departmental Expense	4,093	8,625	1,500	9,000	3,500	3,500
52232 Employment Training	175	75	2,000	2,000	500	500
52250 Transportation & Travel	8,653	19,641	24,654	24,654	25,000	25,000
TOTAL SERVICES AND SUPPLIES	* 23,864	47,672	50,554	58,054	52,300	52,300 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	538	1,758	1,759	1,759	2,013	2,013
53620 Interfd Information Technology	34,097	9,343	41,554	41,554	33,772	33,772
53623 Interfund Fingerprints	50	75				
53685 Interfund Office Expense		13				
53687 Inter Special Dept Expense	26					
53689 Interfund Physical/Drug	68	103			70	70
TOTAL OTHER CHARGES	* 34,779	11,292	43,313	43,313	35,855	35,855 *
TOTAL GROSS BUDGET	** 871,616	737,987	1,086,460	1,093,960	1,234,357	1,234,357 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services			390	390	429	429
55202 Intrafund Postage	267	258	224	224	402	402
55203 Intrafund Printing	97	187	717	717	139	139
55204 Intrafund Copier Rental	844	631	928	928	924	924
55205 Intrafund Gen Insurance/Bonds	174	173	297	297	193	193
55206 Intrafund Paper and Supplies	412	304	615	615	526	526
55211 Intrafund Fingerprints	64		39	39	39	39
55238 Intrafund Other		208				
TOTAL INTRAFUND TRANSFERS	* 1,858	1,761	3,210	3,210	2,652	2,652 *

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 2008-09 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL NET BUDGET	** 873,474	739,748	1,089,670	1,097,170	1,237,009	1,237,009 *
USER PAY REVENUES						
46103 LAFCD Contracts	3,128	3,060	2,500	2,500	3,900	3,900
47500 Other Revenue		26				
TOTAL USER PAY REVENUES	* 3,128	3,086	2,500	2,500	3,900	3,900 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 3,128	3,086	2,500	2,500	3,900	3,900 *
UNREIMBURSED COSTS	** 870,346	736,662	1,087,170	1,094,670	1,233,109	1,233,109 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COAO County Administrative Officer	508-2815 M 1.00	1.00	1.00	1.00	1.00	1.00
ASCA Asst County Adm	9578-1629 M 1.00	1.00	1.00	1.00	1.00	1.00
DPCA Deputy County Admin Officer	7129-8682 M 2.00	2.00	2.00	2.00	2.00	2.00
OR						
PRAN Principal Analyst	6112-7488 M					
OR						
SRAN Senior Analyst	5277-6461 M					
FUIO Public Information Officer	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
SRAN Senior Analyst	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
OR						
ANA2 Administrative Analyst II	4739-5813 M					
OR						
ANA1 Administrative Analyst I	4263-5277 M					
AACB Admin Asst/Asst Clerk of Boar	3845-4674 C 1.00	1.00	1.00	1.00	1.00	1.00
EXSC Executive Secretary - C	3284-4038 C 1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 7.00	8.00	8.00	8.00	8.00	8.00 *

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: NON-DEPARTMENTAL EXPENSES

FUND: GENERAL

0001 1-103

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	0	0	42,000	42,000	42,000	.0
SERVICES AND SUPPLIES	364,313	339,431	536,400	806,000	806,000	50.3
OTHER CHARGES	144,356	62,151	134,290	123,400	123,400	8.1-
* GROSS BUDGET	508,669	401,582	712,690	971,400	971,400	36.3
INTRAFUND TRANSFERS	0	0	18	4,980-	4,980-	27,766.7-
RESIDUAL EQUITY TRANS-CUT	0	0	400,000	0	0	100.0-
* NET BUDGET	508,669	401,582	1,112,708	966,420	966,420	13.1-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	287,284	297,991	297,991	3.7
* TOTAL BUDGET	508,669	401,582	1,399,992	1,264,411	1,264,411	9.7-
OTHER REVENUES						
USER PAY REVENUES	27,350	8,000	59,426	44,209	44,209	25.6-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	27,350	8,000	59,426	44,209	44,209	25.6-
* UNREIMBURSED COSTS	481,319	393,582	1,340,566	1,220,202	1,220,202	9.0-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 1-103 Non-Departmental Expenses

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

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

Recommended Total Expenditures equal \$1,264,411, which is \$135,581 (9.7%) less than the FY 2007-08 Adopted Budget. Revenue is recommended at \$44,209, which is a decrease of \$15,217 (25.6%) from the FY 2007-08 Adopted Budget. Therefore, the recommended Unreimbursed Cost of this budget is \$1,220,202, which is a decrease of \$120,364 (9.0%) from the prior year.

Salaries and Benefits are recommended at \$42,000, which is the same as the FY 2007-08 Adopted Budget. The only account budgeted is Unemployment Insurance, which each year provides for anticipated Unemployment Insurance payments for General Fund Departments.

Services and Supplies are recommended at \$806,000, which is an increase of \$269,600 (50.3%) from the prior fiscal year. The increase is primarily attributable to the transfer of \$260,000 in consultant expenses from the Water Resources budget (#1-922).

Other Charges are recommended at \$123,400, which consists of long-term debt payments on a countywide lighting retrofit project designed to reduce energy costs. This amount represents a decrease of \$30,890 from the prior fiscal year. The contribution to the Area 4 Agency on Aging has been transferred to the Subsidy Requests budget #7-202.

Intrafund Transfers include a negative \$5,000 (essentially, a revenue) in Intrafund Rents/Leases for the Farm Advisor's building lease.

Last year, Residual Equity Transfer-Out included \$400,000 in one-time funds to the Information Technology Department to replace the Payroll/Human Resources software system. No expenditure was made in FY 2007-08, and no appropriation is included in the FY 2008-09 proposed budget. Staff has tentatively identified a vendor for the new system. An agenda item will be brought before the Board in the near future requesting authorization to enter into a contract with the software vendor and to make the necessary budget adjustments for first-year costs.

Increases in Reserves are recommended at \$297,991. As had been the practice in prior years, \$25,000 is recommended to continue to fund the Telephone System Equipment Replacement reserve (account 37316) over time. An additional \$27,772 is recommended to transfer actual net revenues from FY 2006-07 Transient Occupancy Tax (TOT) payments (less subsidy requests funded by TOT) to the Designation for Transient Occupancy Tax (account 37339). Another \$5,000 is recommended to be placed in the Designation for Farm Advisor/Ag Building (account 37309). Finally, \$40,219 is recommended from actual revenue received in FY 2006-07 for Williamson Act subventions, to be placed in the Designation for Williamson Act Subvention (account 37338).

Revenues are recommended at \$44,209, which is \$15,217 (25.6%) less than the FY 2007-08 Adopted Budget. Revenues include the Interfund Transfer-In from the County Exhibit Trust Special Revenue Fund to fund expenditures related to the County's exhibit at the annual California State Fair, Interfund revenue from non-General Fund departments to pay for their proportionate share of the annual County fiscal audit, and Interfund revenue from non-General Fund departments to pay for their proportionate share of the long-term debt on the energy retrofit project.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: NON-DEPARTMENTAL EXPENSES FUNCTION: GENERAL ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE			DEPT 1-103 FUND 0001
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51130 Co Contrib Unemploynt Insinc				42,000	42,000	42,000	42,000
TOTAL SALARIES AND EMPLOYEE BENEFITS	*			42,000	42,000	42,000	42,000 *
SERVICES AND SUPPLIES							
52153 Prof & Spec County Exhibit		19,238	14,162	16,000	16,000	12,000	12,000
52163 Auditing Fees		42,281	41,116	75,000	95,274	135,000	135,000
52170 Office Expenses				200	200		
52178 Prof & Spec Legal				45,000	45,000	47,500	47,500
52179 Prof & Spec Legislatv Advocacy		37,058	35,565	95,000	95,000	166,000	166,000
52180 Professional/Specialized Srvs		255,859	245,574	264,000	264,000	410,000	410,000
52202 Prof & Spec Assessment Appeals		1,285	2,714	5,000	5,000	5,000	5,000
52210 Rents/Leases Structures/Ground		350		4,200	4,200		
52225 Office Equipment				2,000	2,000		
52230 Special Departmental Expense		8,242	300	30,000	30,000	30,500	30,500
TOTAL SERVICES AND SUPPLIES	*	364,313	339,431	536,400	556,674	806,000	806,000 *
OTHER CHARGES							
53200 Contribution to Other Agencies		19,744		10,290	10,290		
53340 Retire Long-Term Debt		123,395	61,697	124,000	124,000	123,400	123,400
53569 Interfund Trans Out-Spec Rev					20,000		
53620 Interfd Information Technology		1,217	454				
TOTAL OTHER CHARGES	*	144,356	62,151	134,290	154,290	123,400	123,400 *
TOTAL GROSS BUDGET	**	508,669	401,582	712,690	752,964	971,400	971,400 *
INTRAFUND TRANSFERS							
55201 Intrafund Copy Services				18	18	20	20
55241 INTRAFUND RENTS/LEASES						5,000-	5,000-
TOTAL INTRAFUND TRANSFERS	*			18	18	4,980-	4,980-
RESIDUAL EQUITY TRANS-OUT							
56100 Residual Equity Transfer Out				400,000	400,000		
TOTAL RESIDUAL EQUITY TRANS-OUT	*			400,000	400,000		*
TOTAL NET BUDGET	**	508,669	401,582	1,112,708	1,152,982	966,420	966,420 *
TOTAL APPROPRIATION FOR CONTINGENCY	*						*
TOTAL INCREASES IN RESERVES	*			287,284	287,284	297,991	297,991 *
TOTAL BUDGET	**	508,669	401,582	1,399,992	1,440,266	1,264,411	1,264,411 *
USER PAY REVENUES							
46563 Interfund Audit Expense		17,350		18,356	18,356	17,139	17,139
46578 Interfund Trans In-Special Rev		10,000		16,000	16,000	10,000	10,000
46582 Interfund Misc. Transfer			8,000	8,000	8,000		
46592 Interfund Energy Project				17,070	17,070	17,070	17,070
TOTAL USER PAY REVENUES	*	27,350	8,000	59,426	59,426	44,209	44,209 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: NON-DEPARTMENTAL EXPENSES DEPT 1-103  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 27,350	8,000	59,426	59,426	44,209	44,209 *
UNREIMBURSED COSTS	** 481,319	393,582	1,340,566	1,380,840	1,220,202	1,220,202 *



EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: GENERAL REVENUES

FUND: GENERAL

0001 1-209

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
INTRAFUND TRANSFERS	298,385-	197,624-	263,951-	32,475-	32,475-	87.7-
* GROSS BUDGET	298,385-	197,624-	263,951-	32,475-	32,475-	87.7-
* NET BUDGET	298,385-	197,624-	263,951-	32,475-	32,475-	87.7-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	7,859,511	1,168,797	1,168,797	85.1-
* TOTAL BUDGET	298,385-	197,624-	7,595,560	1,136,322	1,136,322	85.0-
OTHER REVENUES						
GENERAL REVENUES	37,212,971	22,475,731	33,221,732	35,864,342	35,864,342	8.0
OTHER FINANCING SOURCES	0	0	15,000	0	0	100.0-
CANCELLATION OF PRIOR YEAR RESERVES	0	0	2,021,169	1,747,748	1,747,748	13.5-
UNDESIGNATED FUND BALANCE 7/1	8,498,315	10,593,653	15,280,402	8,700,000	8,700,000	43.1-
TOTAL OTHER REVENUES	45,711,286	33,069,384	50,538,303	46,312,090	46,312,090	8.4-

**DESCRIPTION:** Budget Unit 1-209 General Revenues

This 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 Proposed 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 unit is prepared by the County Administrative Office.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

Total General Revenues (including the estimated Fund Balance Available and Cancellation of Reserves) are recommended at \$46,312,090, which is a decrease of \$4,226,213 (8.4%) compared to the FY 2007-08 Adopted Budget. Increases in Reserves in the General Revenues budget is recommended at \$1,168,797.

The estimate for the General Revenue category is \$35,864,342, which is an increase of \$2,642,610 (8.0%) compared to the FY 2007-08 Adopted Budget. Intrafund transfers are recommended at negative \$32,475. This represents the A-87 overhead payment to the General Fund from the Department of Child Support Services and from the Community Services Department's Measure M program. Since these departments are in the General Fund, the "revenue" is in effect a reduction in expenditures.

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, two 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.

Regarding sales tax, the implementation of the voter approved Proposition 57 (2004), officially called The Economic Recovery Bond Act, 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.

Due to the voter approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), motor vehicle in-lieu revenues have been “swapped” for property tax, and are now budgeted in the Property Tax In-Lieu – Vehicle License Fee account. The proposition is intended to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the California state government for statewide use. This is 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. 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. It should also be noted that the provisions of this proposition may be suspended if the Governor declares a fiscal emergency and two-thirds of the Legislature approve the suspension. The Governor’s Proposed Budget for FY 2008-09 does not include a suspension of Proposition 1A local revenue protections.

With this Proposed Budget, secured property tax revenues are recommended at \$12,200,000. This is an increase of \$1,500,000 over the prior year Adopted Budget. However, property tax revenue remains essentially flat as compared to the actual revenue amount the County anticipates receiving in FY 2007-08. Sales tax revenue is recommended to increase by \$200,000 over the prior year Adopted Budget. However, this represents a decrease of approximately \$300,000 as compared to the actual revenue amount the County anticipates receiving in FY 2007-08. Sutter County will continue to benefit from sales tax developments within the City of Yuba City due to the Master Tax Exchange Agreement; however, it is anticipated that overall sales tax growth will not be as great in FY 2008-9. In-Lieu Local Sales and Use Tax revenues are recommended to increase by \$445,200 over the prior year Adopted Budget. This figure is budgeted based on the prior year actual revenue received. As noted above, updated In-Lieu Local Sales and Use Tax amounts are provided each year by the State Controller’s Office. Property Tax In-Lieu - Vehicle License Fee revenues, which are calculated each year by a formula determined by the State Controller’s Office, are recommended at \$9,239,888, which is an increase of \$684,564 over the prior year Adopted Budget. This figure is budgeted based on the prior year actual revenue received. In the aggregate, these figures represent a 12.5% increase across all four accounts.

The estimated Fund Balance Available from FY 2007-08 is \$8,700,000. Of this, the amount that is recommended to be available for current year budgeting purposes is \$7,531,203. This represents that portion of the fund balance generated from on-going County operations that we estimate can be, and needs to be, used to fund on-going County expenditures. The remaining Fund Balance Available, totaling \$1,168,797, is recommended in the Increases in Reserves account, to be placed in the Designation for Capital Projects.

It should be noted that the actual estimated Fund Balance Available will not be known until the financial books of the County are closed by the Auditor-Controller, typically in October of each year. While the amount recommended to be available for budgeting purposes in FY 2008-09 is not anticipated, nor recommended, to change following the close of the County books, the total Fund Balance Available most likely will. Therefore, we recommend that any change in Fund Balance Available that results from the closing of the County books at year-end be adjusted to the Increases in Reserves account in the Final Budget. This recommendation will also be included in the Final Budget Resolution we will bring to your Board in September 2008.

It is recommended that \$1,747,748 of the Designation for Capital Projects be liquidated in FY 2008-09 to fund projects in the Plant Acquisition budget and other one-time costs. This represents a decrease of \$273,421 from the prior year Adopted Budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: GENERAL REVENUES		DEPT 1-209 FUND 0001	
		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
INTRAFUND TRANSFERS							
55237	Intrafund Partial Overhead	298,385-	197,624-	263,951-	263,951-	15,315-	15,315-
55240	Intrafund Overhead (A-87) Cost					17,160-	17,160-
	TOTAL INTRAFUND TRANSFERS	* 298,385-	197,624-	263,951-	263,951-	32,475-	32,475-*
	TOTAL GROSS BUDGET	** 298,385-	197,624-	263,951-	263,951-	32,475-	32,475-*
	TOTAL NET BUDGET	** 298,385-	197,624-	263,951-	263,951-	32,475-	32,475-*
	TOTAL APPROPRIATION FOR CONTINGENCY	*					*
	TOTAL INCREASES IN RESERVES	*		7,859,511	8,338,281	1,168,797	1,168,797 *
	TOTAL BUDGET	** 298,385-	197,624-	7,595,560	8,074,330	1,136,322	1,136,322 *
GENERAL REVENUES							
41110	Property Tax Current Secured	11,630,292	6,724,313	10,700,000	10,700,000	12,200,000	12,200,000
41111	Property Tax Cmnt Supplementl	1,524,958	321,334	600,000	600,000	300,000	300,000
41120	Property Tax Current Unsecured	866,307	882,800	800,000	800,000	800,000	800,000
41220	Property Tax Prior Unsecured	5,317-	23,615	20,000	20,000	20,000	20,000
41221	Prqp Tax In-Lieu - Veh Lic Fee	8,555,324	4,619,944	8,555,324	8,555,324	9,239,888	9,239,888
41227	Transient Occupancy Tax	51,144	46,056	35,000	35,000	50,000	50,000
41300	Penalty & Cost Delinquent Tax	488,388	59,530	350,000	350,000	350,000	350,000
41310	Interest Delinquent Tax	292,350		250,000	250,000	250,000	250,000
41400	Sales & Use Taxes	3,380,561	2,884,542	2,800,000	2,800,000	3,000,000	3,000,000
41405	In-Lieu Local Sales & Use Tax	619,250	532,225	619,250	619,250	1,064,450	1,064,450
41620	Property Transfer Tax	457,616	293,475	400,000	400,000	250,000	250,000
42050	Franchises	1,417,137	1,675,943	1,625,000	1,625,000	1,700,000	1,700,000
43205	Red Light TVS 30%	4,742	1,170	4,000	4,000	2,000	2,000
43206	Co Share Traffic/PC 1463.001	86,033	58,030	81,239	81,239	70,000	70,000
43209	Co Share Criminal/PC 1463.001	17,945	23,337	16,320	16,320	20,000	20,000
43216	Co Parking Fund/GC 76000(C)		6				
43222	Red Light Fund/PC 1463.11	1,692	1,471	1,000	1,000	1,000	1,000
44100	Interest Apportioned	1,373,712	1,330,392	1,183,620	1,183,620	1,400,000	1,400,000
44108	Int Certificate of Participatn	8,113					
44230	Other Rents and Concessions	103	62	500	500	500	500
44232	Tobacco Settlement	819,609	872,553	700,000	700,000	700,000	700,000
45125	St Motor Vehicle in Lieu	28,037					
45131	St Other Revenue	120,362					
45135	St Other in Lieu	6,153					
45150	St SB90 Reimbursement		29,693				
45270	St Homeowners Property Tax	197,602	97,372	150,000	150,000	150,000	150,000
45278	St Subvention Williamson Act	240,219	262,304	225,000	225,000	250,000	250,000
45282	St Mandated Costs	692,532	6,745				
45380	Fed Wildlife Refuge	5,236		8,000	8,000	8,000	8,000
46106	County TVS 17%/VC 42007	1,240	782	1,000	1,000	1,000	1,000
46113	SB21 Recorder	99,588	51,566	150,000	150,000	70,000	70,000
46118	Supplemental Roll Admin Cost	322,638	76,103	100,000	100,000	100,000	100,000
46156	Booking Fees	68,931	45,301	48,000	48,000		
46157	Property Tax Administratn Fees	456,507		330,000	330,000	330,000	330,000

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: GENERAL REVENUES (CONTINUED) FUNCTION: MEMORANDUM BUDGET UNIT ACTIVITY: MEMORANDUM		DEPT 1-209 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46158	Collection Fee Administration	19,267	15,605	9,000	9,000	9,000	9,000
46301	A-87 Costs Reimbursement	6,025	4,274	233,686	233,686	14,884	14,884
46534	Interfund Jail Medical	1,141,734		1,307,510	1,307,510	1,605,300	1,605,300
46540	Interfd Overhead (A-87) MH	1,062,919	889,259	926,091	926,091	1,141,573	1,141,573
46542	Interfund Overhead (A-87) Road	112,453	70,412	105,815	105,815	112,272	112,272
46543	Interfund Overhead(A-87) Fleet	63,928	39,875	50,052	50,052	88,993	88,993
46544	Interfd OH (A-87) Work Comp	32,545	14,002	24,853	24,853	6,900	6,900
46567	Interfd Overhd (A-87) Liabilty	9,450	1,319	22,904-	22,904-	256	256
46568	Interfund Overhead (A-87) IT	144,207	83,890	163,525	163,525	128,866	128,866
46569	Interfd Overhead (A-87) CSA-F	47,346	49,998	47,197	47,197	61,409	61,409
46570	Interfd Overhead (A-87) CSA-C	650	376	636	636	5,533	5,533
46571	Interfd Overhead (A-87) CSA-D	1,657	1,232	27,746-	27,746-	2,784	2,784
46572	Inter Overhead (A-87) Airport	73,850	33,335	67,997	67,997	34,249	34,249
46577	Interfund (A-87) CSA-G	539-	4,778-	109,252-	109,252-	515-	515-
46578	Interfund Trans In-Special Rev	236		101,326	101,326		
46582	Interfund Misc. Transfer	22	30,820	122,738	122,738		
47333	PEFS Refund	269					
47500	Other Revenue	45,072	269	1,000	1,000	1,000	1,000
47509	Court Reimbursement			8,000	8,000		
47541	Escheatment		786				
47543	Contribtn Frm Oth Agcy YC PDA	622,876	324,393	458,955	458,955	325,000	325,000
TOTAL GENERAL REVENUES		*37,212,971	22,475,731	33,221,732	33,221,732	35,864,342	35,864,342 *
OTHER FINANCING SOURCES							
48300	Sale of Excess Property			15,000	15,000		
TOTAL OTHER FINANCING SOURCES		*		15,000	15,000		*
TOTAL CANCELLATION OF PRIOR YR RESERVES		*		2,021,169	2,318,240	1,747,748	1,747,748 *
TOTAL UNDESIGNATED FUND BALANCE 7/1		* 8,498,315	10,593,653	15,280,402	15,280,402	8,700,000	8,700,000 *
TOTAL REVENUES		**45,711,286	33,069,384	50,538,303	50,835,374	46,312,090	46,312,090 *
UNREIMBURSED COSTS		**46,009,671-	33,267,008-	42,942,743-	42,761,044-	45,175,768-	45,175,768-

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMES

UNIT: CONTINGENCY

FUND: GENERAL

0001 9-900

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	750,000	750,000	750,000	.0
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	0	0	750,000	750,000	750,000	.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	0	0	750,000	750,000	750,000	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 9-900 Contingency

These funds are appropriated to be available for unanticipated expenses or unanticipated revenue shortfalls in the County General Fund. Transfers of funds from contingencies require approval by a 4/5ths vote of the Board of Supervisors. The budget is prepared by the County Administrator's Office.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The Appropriation for Contingencies for FY 2008-09 is recommended at \$750,000. The Appropriation for Contingency amount is set by Board of Supervisors policy, and is the same as the FY 2007-08 Adopted Budget.

The Reserve for Contingencies budget is for unanticipated requirements occurring in all 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 need that may occur during the course of the fiscal year. While state statutes provide that up to 15% of the total of all other appropriations can be placed in reserve, the amount historically reserved for the County's budget has been at a much lower level. The recommended amount of \$750,000 represents approximately 1% of recommended total General Fund expenditures.

The zeroes shown in the "Actual" columns for FYs 2006-07 and 2007-08 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 new budget unit when a transfer is made. For example, the originally-budgeted amount for FY 2007-08 was \$750,000. However, as of April 30, 2008, transfers totaling \$104,643 have been approved for various projects such as renewal of a conflict attorney contract for indigent defense, refurbishing the Auditor-Controller's Office, and the acquisition of speed display signs on Butte House Road in Yuba City. These and other projects have therefore reduced the adjusted budget to \$645,357 for FY 2007-08. The same procedure will be used for FY 2008-09.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CONTINGENCY DEPT 9-900  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*		750,000	645,357	750,000	750,000 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		750,000	645,357	750,000	750,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	**		750,000	645,357	750,000	750,000 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: PUBLIC SAFETY-GENERAL

FUND: PUBLIC SAFETY

0015 2-210

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
OTHER REVENUES						
USER PAY REVENUES	17,120,931	13,522,638	20,302,499	21,672,372	21,672,372	6.7
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	47,229-	131,540-	0	0	0	.0
TOTAL OTHER REVENUES	17,073,702	13,391,098	20,302,499	21,672,372	21,672,372	6.7
* UNREIMBURSED COSTS	17,073,702-	13,391,098-	20,302,499-	21,672,372-	21,672,372-	6.7
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-210    Public Safety - General

This budget unit, which is prepared by the County Administrative 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.

The revenue in this budget unit must equal the Unreimbursed Cost of all the other budget units included in the Public Safety Fund.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The Revenue of this budget is recommended at \$21,672,372, which is \$1,369,873 more than the FY 2007-08 Adopted Budget. The recommended County General Fund contribution is \$15,172,372, which is \$1,369,873 (6.7%) more than the FY 2007-08 Adopted Budget. The revenue is comprised of the requested Unreimbursed Cost of all the other budget units in the Public Safety Fund of \$15,172,372, plus an estimate that \$6,500,000 in Proposition 172 revenue will be received in FY 2008-09. The Proposition 172 revenue estimate assumes no increase from the prior fiscal year.



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	PUBLIC SAFETY-GENERAL		DEPT 2-210	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	PUBLIC PROTECTION			
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	POLICE PROTECTION		FUND 0015	
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09
					CAO RECOMMEND 2008-09	
	TOTAL GROSS BUDGET	**				*
	TOTAL NET BUDGET	**				*
	USER PAY REVENUES					
	46551 Interfund General Fund Cost	10,068,349	8,488,510	13,802,499	13,802,499	15,172,372
	46578 Interfund Trans In-Special Rev	7,052,582	5,034,128	6,500,000	6,500,000	6,500,000
	TOTAL USER PAY REVENUES	*17,120,931	13,522,638	20,302,499	20,302,499	21,672,372
	TOTAL GOVERNMENTAL REVENUES	*				*
	GENERAL REVENUES					
	44100 Interest Apportioned	47,229-	131,540-			
	TOTAL GENERAL REVENUES	* 47,229-	131,540-			*
	TOTAL REVENUES	**17,073,702	13,391,098	20,302,499	20,302,499	21,672,372
	UNREIMBURSED COSTS	**17,073,702-	13,391,098-	20,302,499-	20,302,499-	21,672,372-

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: TRIAL COURTS-GENERAL

FUND: TRIAL COURT

0014 2-110

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
OTHER REVENUES						
USER PAY REVENUES	2,056,402	2,504,664	2,927,918	3,503,247	3,503,247	19.6
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	11,146-	33,531-	0	0	0	.0
TOTAL OTHER REVENUES	2,045,256	2,471,133	2,927,918	3,503,247	3,503,247	19.6
* UNREIMBURSED COSTS	2,045,256-	2,471,133-	2,927,918-	3,503,247-	3,503,247-	19.6
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-110 Trial Courts General

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.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended General Fund Contribution is \$3,503,247, which is an increase of \$575,329 (19.6%) compared to the FY 2007-08 Adopted Budget. As noted, this Unreimbursed Cost represents the County share of all recommended budgets in the Trial Court Fund.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: TRIAL COURTS-GENERAL					DEPT 2-110
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: JUDICIAL					FUND 0014
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
	TOTAL GROSS BUDGET	**					*
	TOTAL NET BUDGET	**					*
	USER PAY REVENUES						
	46551 Interfund General Fund Cost	2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247
	TOTAL USER PAY REVENUES	* 2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247 *
	TOTAL GOVERNMENTAL REVENUES	*					*
	GENERAL REVENUES						
	44100 Interest Apportioned	11,146-	33,531-				
	TOTAL GENERAL REVENUES	* 11,146-	33,531-				*
	TOTAL REVENUES	** 2,045,256	2,471,133	2,927,918	2,966,918	3,503,247	3,503,247 *
	UNREIMBURSED COSTS	** 2,045,256-	2,471,133-	2,927,918-	2,966,918-	3,503,247-	3,503,247-*

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: WELFARE/SOCIAL SERVICES-GENRL FUND: WELFARE/SOCIAL SERVICES

0013 5-110

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
OTHER REVENUES						
USER PAY REVENUES	3,258,034	2,354,465	5,199,345	5,478,678	5,478,678	5.4
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	13,669-	35,045-	0	0	0	.0
TOTAL OTHER REVENUES	3,244,365	2,319,420	5,199,345	5,478,678	5,478,678	5.4
* UNREIMBURSED COSTS	3,244,365-	2,319,420-	5,199,345-	5,478,678-	5,478,678-	5.4
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 5-110 Welfare/Social Services General

This budget unit contains revenue from the Social Services Realignment Special Revenue Fund and revenue 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 General Fund Budget Unit 5113. 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. The budget is prepared by the County Administrator's Office.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended revenue is \$5,478,678, which is \$279,333 (5.4%) higher than the FY 2007-08 Adopted Budget. This represents the total revenue required due to the sum of the recommended Unreimbursed Costs (or County share of costs) of all budget units within the Welfare/Social Services Fund (0013).

The recommended amount for the sales tax portion of the Social Services Realignment Revenues, which, by statute, is first deposited to the Welfare/Social Services Realignment Fund (Fund 0248), is recommended at \$3,500,000. The Motor Vehicle In-lieu (MVIL) portion of the SSRR, which is first deposited in the General Fund and transferred to this budget unit, is recommended at \$209,422. We are recommending that Realignment Revenues be budgeted at the prior-year "base" amounts, with the anticipation that these revenues will meet the guaranteed "base" amounts in FY 2008-09. 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. Staff believes that there is limited possibility that these numbers will go down in FY 2008-09. However, in the event that Realignment Revenues do not meet the guaranteed base (due to a decrease in statewide sales tax collections) there are ample reserve funds available in the Welfare/Social Services Realignment Fund (Fund 0248) to support this year's recommended budget.

The General Fund cost, shown as an Interfund Transfer, is recommended at \$1,769,256, which is \$66,413 (3.9%) higher than the FY 2007-08 Adopted Budget.

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 2008-09 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
USER PAY REVENUES						
46548 Interfund MUIL Transfer Welfre	202,329		199,645	199,645	209,422	209,422
46551 Interfund General Fund Cost	2,101,008	1,702,843	1,702,843	1,702,843	1,769,256	1,769,256
46580 Interfund Transfer In-S/T	954,697	651,622	3,296,857	3,296,857	3,500,000	3,500,000
TOTAL USER PAY REVENUES	* 3,258,034	2,354,465	5,199,345	5,199,345	5,478,678	5,478,678 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	13,669-	35,045-				
TOTAL GENERAL REVENUES	* 13,669-	35,045-				*
TOTAL REVENUES	** 3,244,365	2,319,420	5,199,345	5,199,345	5,478,678	5,478,678 *
UNREIMBURSED COSTS	** 3,244,365-	2,319,420-	5,199,345-	5,199,345-	5,478,678-	5,478,678-*

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: HEALTH CARE-GENERAL

FUND: HEALTH

0012 4-110

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	2,996,118	2,996,118	2,996,118	2,996,118	2,996,118	.0
* GROSS BUDGET	2,996,118	2,996,118	2,996,118	2,996,118	2,996,118	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	2,996,118	2,996,118	2,996,118	2,996,118	2,996,118	.0
OTHER REVENUES						
USER PAY REVENUES	8,423,831	7,750,122	9,290,976	9,638,007	9,638,007	3.7
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	109-	44,030-	0	0	0	.0
TOTAL OTHER REVENUES	8,423,722	7,706,092	9,290,976	9,638,007	9,638,007	3.7
* UNREIMBURSED COSTS	5,427,604-	4,709,974-	6,294,858-	6,641,889-	6,641,889-	5.5
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 4-110 Health Care - General

This budget unit is prepared by the County Administrator's Office. It 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 0247 and consists of two components: Motor Vehicle In-Lieu Revenue (MVIL) and Sales Tax Revenue.

In addition, this budget unit contains an appropriation (\$2,996,118) that represents the portion of the County's Health Realignment revenue that is transferred to the County Medical Services Program (CMSP). This amount was previously budgeted in the Non-County Providers budget, but was relocated to this budget unit after the County Board of Supervisors agreed to allow the State Controller to make direct payments to CMSP (instead of the revenue being sent to the County, and the County making the payments).

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended Revenues total \$9,638,007, which is \$347,031 higher than the FY 2007-08 Adopted Budget. The General Fund contribution is recommended at \$2,911,528, which is \$218,984 more than the FY 2007-08 Adopted Budget.

Other Charges is recommended at \$2,996,118 to fund the County contribution to the County Medical Services Plan (CMSP) for indigent medical services. This amount is the same as the FY 2008-09 Adopted Budget.

Realignment Revenues are recommended at \$6,726,479, based on the anticipation that these revenues will meet the guaranteed "base" amounts in FY 2008-09. We are recommending that Realignment Revenues be budgeted at the prior-year "base" amounts. 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. However, staff believes that there is limited possibility that these numbers will go down in FY 2008-09.

The Unreimbursed Cost of -\$6,641,889 in this budget unit is equal to the sum of the Unreimbursed Costs of all budget units within the Health Fund.



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: HEALTH CARE-GENERAL				DEPT 4-110	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: HEALTH AND SANITATION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: HEALTH				FUND 0012	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53121	Contrib H/W Hlth Subfd CMSP-S/T	609,118	571,939	796,118	796,118	796,118	796,118
53122	Contrib H/W Hlth Subd CMSP-MVI	2,387,000	2,424,179	2,200,000	2,200,000	2,200,000	2,200,000
	TOTAL OTHER CHARGES	* 2,996,118	2,996,118	2,996,118	2,996,118	2,996,118	2,996,118 *
	TOTAL GROSS BUDGET	** 2,996,118	2,996,118	2,996,118	2,996,118	2,996,118	2,996,118 *
	TOTAL NET BUDGET	** 2,996,118	2,996,118	2,996,118	2,996,118	2,996,118	2,996,118 *
USER PAY REVENUES							
46539	Interfund MVIL Transfer Health	5,191,274	4,041,392	5,021,854	5,021,854	5,149,901	5,149,901
46551	Interfund General Fund Cost	1,438,171	2,692,544	2,692,544	2,692,544	2,911,528	2,911,528
46580	Interfund Transfer In-S/T	1,794,386	1,016,186	1,576,578	1,576,578	1,576,578	1,576,578
	TOTAL USER PAY REVENUES	* 8,423,831	7,750,122	9,290,976	9,290,976	9,638,007	9,638,007 *
	TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES							
44100	Interest Apportioned	109-	44,030-				
	TOTAL GENERAL REVENUES	* 109-	44,030-				*
	TOTAL REVENUES	** 8,423,722	7,706,092	9,290,976	9,290,976	9,638,007	9,638,007 *
	UNREIMBURSED COSTS	** 5,427,604-	4,709,974-	6,294,858-	6,294,858-	6,641,889-	6,641,889-*

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: MENTAL HEALTH-COUNTY SHARE      FUND: GENERAL

0001 4-107

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	1,977,928	1,469,985	1,764,813	1,830,963	1,830,963	3.7
* GROSS BUDGET	1,977,928	1,469,985	1,764,813	1,830,963	1,830,963	3.7
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	1,977,928	1,469,985	1,764,813	1,830,963	1,830,963	3.7
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	1,864,084	1,469,985	1,764,813	1,830,963	1,830,963	3.7
TOTAL OTHER REVENUES	1,864,084	1,469,985	1,764,813	1,830,963	1,830,963	3.7
* UNREIMBURSED COSTS	113,844	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 4-107 Mental Health Fund - County Share

This budget unit serves an accounting purpose and is prepared by the County Administrative Officer. As required by State law, the Mental Health share of the Motor Vehicle In-Lieu realignment revenues are first placed into this budget unit, then transferred to the Mental Health Realignment Special Revenue Fund, and subsequently transferred to the Mental Health operating budget (4102).

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The Motor Vehicle In-Lieu (MVIL) portion of Mental Health Realignment revenues for FY 2008-09 is recommended at \$1,830,963. MVIL revenue is recommended at the prior year "annual base" amount, which is the minimum guaranteed amount of MVIL revenue that the County will receive (assuming the State receives anticipated MVIL revenues). This amount is set each year by the State Controller's Office. There is no County Share contribution required for this budget unit. The Mental Health fund is self-contained and does not have an Unreimbursed County Cost.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH-COUNTY SHARE DEPT 4-107  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53649 Interfund MVIL Transfer	1,977,928	1,469,985	1,764,813	1,764,813	1,830,963	1,830,963
TOTAL OTHER CHARGES	* 1,977,928	1,469,985	1,764,813	1,764,813	1,830,963	1,830,963 *
TOTAL GROSS BUDGET	** 1,977,928	1,469,985	1,764,813	1,764,813	1,830,963	1,830,963 *
TOTAL NET BUDGET	** 1,977,928	1,469,985	1,764,813	1,764,813	1,830,963	1,830,963 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45098 St Annual Base MH Realign	1,644,306	1,283,328	1,764,813	1,764,813	1,830,963	1,830,963
45231 St Alloc MVIL MH Realign	219,778	186,657				
TOTAL GOVERNMENTAL REVENUES	* 1,864,084	1,469,985	1,764,813	1,764,813	1,830,963	1,830,963 *
TOTAL REVENUES	** 1,864,084	1,469,985	1,764,813	1,764,813	1,830,963	1,830,963 *
UNREIMBURSED COSTS	** 113,844					*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: PUBLIC SAFETY-COUNTY SHARE

FUND: GENERAL

0001 2-215

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	10,068,349	8,488,510	13,802,499	15,172,372	15,172,372	9.9
* GROSS BUDGET	10,068,349	8,488,510	13,802,499	15,172,372	15,172,372	9.9
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	10,068,349	8,488,510	13,802,499	15,172,372	15,172,372	9.9
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	10,068,349	8,488,510	13,802,499	15,172,372	15,172,372	9.9
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-215 Public Safety - County Share

This budget unit, which is prepared by the County Administrative Office, appropriates the General Fund's share of the cost of the budget units included in the Public Safety Fund.

The amount appropriated in this budget unit appears as a revenue in the Public Safety - General budget unit (number 2-210), which is located in the Public Safety Fund.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The General Fund contribution is recommended at \$15,172,372, which is \$1,369,873 (9.9%) more than the FY 2007-08 Adopted Budget. The General Fund contribution to the Public Safety Fund #2-210 reflects the total of the recommended Unreimbursed Costs of all budgets within the Public Safety fund.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PUBLIC SAFETY-COUNTY SHARE DEPT 2-215  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: POLICE PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53644 Interfund Public Safety Costs	10,068,349	8,488,510	13,802,499	13,802,499	15,172,372	15,172,372
TOTAL OTHER CHARGES	*10,068,349	8,488,510	13,802,499	13,802,499	15,172,372	15,172,372 *
TOTAL GROSS BUDGET	**10,068,349	8,488,510	13,802,499	13,802,499	15,172,372	15,172,372 *
TOTAL NET BUDGET	**10,068,349	8,488,510	13,802,499	13,802,499	15,172,372	15,172,372 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	**10,068,349	8,488,510	13,802,499	13,802,499	15,172,372	15,172,372 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: TRIAL COURT-COUNTY SHARE

FUND: GENERAL

0001 2-114

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	2,056,402	2,504,664	2,927,918	3,503,247	3,503,247	19.6
* GROSS BUDGET	2,056,402	2,504,664	2,927,918	3,503,247	3,503,247	19.6
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	2,056,402	2,504,664	2,927,918	3,503,247	3,503,247	19.6
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	2,056,402	2,504,664	2,927,918	3,503,247	3,503,247	19.6
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-114 Trial Court Funding - County Share

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 a revenue in the Trial Court General Budget (Budget Unit 2-110).

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended General Fund contribution is \$3,503,247, which is \$575,329 (19.6%) higher than the FY 2007-08 Adopted Budget. The amount requested equals the revenue that would be required to meet the Unreimbursed Costs if the entire amount requested by the budget units within the Trial Court Fund were budgeted.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: TRIAL COURT-COUNTY SHARE DEPT 2-114  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53630 Interfund Trial Court Cost	2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247
TOTAL OTHER CHARGES	* 2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247 *
TOTAL GROSS BUDGET	** 2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247 *
TOTAL NET BUDGET	** 2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	** 2,056,402	2,504,664	2,927,918	2,966,918	3,503,247	3,503,247 *

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: WELFARE-COUNTY SHARE

FUND: GENERAL

0001 5-113

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	2,303,337	1,702,843	1,902,488	1,978,678	1,978,678	4.0
* GROSS BUDGET	2,303,337	1,702,843	1,902,488	1,978,678	1,978,678	4.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	2,303,337	1,702,843	1,902,488	1,978,678	1,978,678	4.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	214,111	165,714	199,645	209,422	209,422	4.9
TOTAL OTHER REVENUES	214,111	165,714	199,645	209,422	209,422	4.9
* UNREIMBURSED COSTS	2,089,226	1,537,129	1,702,843	1,769,256	1,769,256	3.9
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 5-113 Welfare/Social Services Fund - County Share

This budget unit, which is prepared by the County Administrative Office, includes the County's share of the cost of the budget units and programs included in the Welfare/Social Services Fund (Fund 0013). The amount appropriated in this budget unit is shown as revenue in Budget Unit 5110 (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 (Fund 0248).

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended budget is \$1,978,678, which is \$76,190 (4.0%) higher than the FY 2007-08 Adopted Budget. Revenues are recommended at \$209,422. We are recommending that this Realignment Revenue be budgeted at the prior-year "base" amount, with the anticipation that the revenue will meet the guaranteed "base" amounts in FY 2008-09. The Unreimbursed County Cost of this budget unit is \$1,769,256, which is \$66,413 (3.9%) higher than the prior year. The Unreimbursed Cost of this budget unit represents the County share of all recommended budgets in the Welfare/Social Services Fund.



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: WELFARE-COUNTY SHARE					DEPT 5-113
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC ASSISTANCE					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: ADMINISTRATION					FUND 0001
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53632	Interfund Welfare Cost	2,101,008	1,702,843	1,702,843	1,702,843	1,769,256	1,769,256
53649	Interfund MWIL Transfer	202,329		199,645	199,645	209,422	209,422
	TOTAL OTHER CHARGES	* 2,303,337	1,702,843	1,902,488	1,902,488	1,978,678	1,978,678 *
	TOTAL GROSS BUDGET	** 2,303,337	1,702,843	1,902,488	1,902,488	1,978,678	1,978,678 *
	TOTAL NET BUDGET	** 2,303,337	1,702,843	1,902,488	1,902,488	1,978,678	1,978,678 *
	TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES							
45179	St Aid Welfare Realign MWIL	214,111	165,714	199,645	199,645	209,422	209,422
	TOTAL GOVERNMENTAL REVENUES	* 214,111	165,714	199,645	199,645	209,422	209,422 *
	TOTAL REVENUES	** 214,111	165,714	199,645	199,645	209,422	209,422 *
	UNREIMBURSED COSTS	** 2,089,226	1,537,129	1,702,843	1,702,843	1,769,256	1,769,256 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: HEALTH-COUNTY SHARE

FUND: GENERAL

0001 4-112

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	6,629,445	6,733,936	7,714,398	8,061,429	8,061,429	4.5
* GROSS BUDGET	6,629,445	6,733,936	7,714,398	8,061,429	8,061,429	4.5
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	6,629,445	6,733,936	7,714,398	8,061,429	8,061,429	4.5
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	5,191,274	4,041,392	5,021,854	5,149,901	5,149,901	2.5
TOTAL OTHER REVENUES	5,191,274	4,041,392	5,021,854	5,149,901	5,149,901	2.5
* UNREIMBURSED COSTS	1,438,171	2,692,544	2,692,544	2,911,528	2,911,528	8.1
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 4-112 Health Fund - County Share

This budget unit includes the County's share of the cost of the budget units and programs of the Health Services Fund 0012. 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 0247). This budget is prepared by the County Administrator's Office.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended budget totals \$8,061,429, which is \$347,031 (4.5%) higher than the FY 2007-08 Adopted Budget. Revenues are recommended at \$5,149,901, due to the expectation that Realignment revenues will meet the guaranteed "base" amounts in FY 2008-09. As with the prior year, we are recommending that Realignment Revenues be budgeted in the Health – County Share budget based on the prior-year "base" amounts. It is anticipated that projected actual Health Realignment revenues in FY 2007-08 will also meet the "base" amount.

The General Fund contribution is recommended at \$2,911,528, which is \$218,984 more than the FY 2007-08 Adopted Budget. The General Fund contribution to the Health Fund reflects the total of the recommended Unreimbursed Costs of all budget units within the Health Fund.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: HEALTH-COUNTY SHARE DEPT 4-112  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53631 Interfund Health Cost	1,438,171	2,692,544	2,692,544	2,692,544	2,911,528	2,911,528
53649 Interfund MVIL Transfer	5,191,274	4,041,392	5,021,854	5,021,854	5,149,901	5,149,901
TOTAL OTHER CHARGES	* 6,629,445	6,733,936	7,714,398	7,714,398	8,061,429	8,061,429 *
TOTAL GROSS BUDGET	** 6,629,445	6,733,936	7,714,398	7,714,398	8,061,429	8,061,429 *
TOTAL NET BUDGET	** 6,629,445	6,733,936	7,714,398	7,714,398	8,061,429	8,061,429 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45253 St Contrib H/W Health Subfd	5,191,274	4,041,392	5,021,854	5,021,854	5,149,901	5,149,901
TOTAL GOVERNMENTAL REVENUES	* 5,191,274	4,041,392	5,021,854	5,021,854	5,149,901	5,149,901 *
TOTAL REVENUES	** 5,191,274	4,041,392	5,021,854	5,021,854	5,149,901	5,149,901 *
UNREIMBURSED COSTS	** 1,438,171	2,692,544	2,692,544	2,692,544	2,911,528	2,911,528 *

**AGRICULTURAL  
COMMISSIONER**

SECTION B

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E X E C U T I V E   S U M M A R Y

DEPT HEAD: MARK P QUISENBERRY

UNIT: AGRICULTURAL COMMISSIONER

FUND: GENERAL

0001 2-601

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,839,080	1,542,359	1,971,050	2,145,072	2,145,072	8.8
SERVICES AND SUPPLIES	263,450	300,861	346,203	329,900	331,900	4.1-
OTHER CHARGES	160,765	87,978	213,721	201,773	160,083	25.1-
FIXED ASSETS	0	0	0	83,500	92,500	***
* GROSS BUDGET	2,263,295	1,931,198	2,530,974	2,760,245	2,729,555	7.8
INTRAFUND TRANSFERS	58,181-	50,214-	59,996-	60,835-	60,835-	1.4
* NET BUDGET	2,205,114	1,880,984	2,470,978	2,699,410	2,668,720	8.0
OTHER REVENUES						
USER PAY REVENUES	172,708	155,975	176,020	190,780	187,280	6.4
GOVERNMENTAL REVENUES	1,000,572	937,275	894,546	919,317	931,317	4.1
TOTAL OTHER REVENUES	1,173,280	1,093,250	1,070,566	1,110,097	1,118,597	4.5
* UNREIMBURSED COSTS	1,031,834	787,734	1,400,412	1,589,313	1,550,123	10.7
ALLOCATED POSITIONS	24.00	24.00	24.00	24.00	24.00	.0

**DESCRIPTION:**            Budget Unit 2-601 Agricultural Commissioner

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 and the Director of Underground Storage of Hazardous Materials. Activities to carry out these responsibilities consist of twenty-one individual programs.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$2,699,410. This is an increase of \$228,432 (9.2%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$1,110,097. This is an increase of \$39,531 (3.7%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$1,589,313 which is \$188,901 (13.5%) higher than the prior year.

Major program and policy matters for this budget unit include additional state mandates, mainly in pesticide use enforcement. These new mandates include Respiratory Protection Regulations and increased grower and farm labor outreach for the Enforcement Response Regulations. Essential pest detection and pest exclusion programs for insects and diseases that could impact agriculture and the public remain in the forefront; primarily pests such as the Light Brown Apple Moth, Japanese Dodder, Plum Pox Virus, the exotic family of fruit flies, Red Imported Fire Ant, the small hive beetle and honeybee colony decline. Other priorities include enhanced nursery inspection and trapping for Glassy-winged sharpshooter (Pierce's Disease), High Risk Pest Exclusion, inter-county coordination of rice herbicide application systems, continued cooperation with the Feather River Air Quality Management District, the rice industry and UC Cooperative Extension involving rice disease assessment, continued GIS (Graphic Information System) refinement and expanded use within the disciplines of this office, management of an extensive public and

private property (noxious) weed control program, and assisting owners and operators of weighing and measuring devices with weights and measures regulatory compliance issues.

Other critical programs include assisting industry with Bio-Security regulations critical to Homeland Security, public education about the hazards and potential environmental and human health and safety harm caused by illegally transporting foreign and domestic plant and animal pests, homeowner pesticide safety outreach, and increased consumer protection and awareness in Weights & Measures.

Additional responsibilities include inter-departmental implementation of a Certified Unified Program Agency (CUPA) and land use planning issues regarding the Agricultural Element of the General Plan.

The request for Salaries and Benefits increases by \$174,022 (8.8%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is normal salary adjustments. No new positions are being requested in this budget.

The request for Services and Supplies decreases by \$16,303 (4.7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in expenses for weed control chemicals, computer hardware, clothing, and Other Equipment.

The request for Other Charges decreases by \$11,948 (5.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the elimination of the Interfund Vehicle Lease program.

The requested Fixed Assets total \$83,500 to replace two aging vehicles with high mileage and poor condition ratings: (1) Vehicle #304 is a 19 year old specialty vehicle used in the pest management division for weed control activities, (2) Vehicle #611 is a 10 year old pickup used in the pesticide use enforcement division for field inspection activities. Each of these items is listed in the accompanying budget detail.

Total departmental revenue available increases by \$39,531 (3.7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an anticipated \$20,000 increase in our Unclaimed Gas Tax Revenue, a \$23,000 increase in our Weights & Measures Device Registration Fees, and an \$8,000 increase in our Pesticide Mill Assessment revenue.

#### CAO RECOMMENDATION:

This budget is recommended at \$2,668,720, which is \$30,690 less than requested. Revenues are recommended at \$1,118,597, which is \$8,500 more than requested. The Unreimbursed Cost of this budget is \$1,550,123, which is \$149,711 (10.7%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$331,900 which is \$2,000 more than requested. This is due to inclusion of software that originally was budgeted in Intrafund Information Technology.

Other Charges are recommended at \$160,083, which is \$41,690 less than requested. This is primarily due to a reduction in Interfund Information Technology charges based on updated information.

Intrafund Transfers are recommended as requested.

Fixed Assets are recommended at \$92,500, which is \$9,000 more than requested. This is due to a request for a Weights and Measures Tracking System Software Program that originally was part of the FY 2007-08 Intrafund Information Technology charges. We recommend the replacement of Vehicle #304 with a 16,000 lb GVW Flatbed Truck and the replacement of Vehicle #611 with a full size ½ ton X-Cab Pickup.

Revenues are recommended at \$1,118,597 which is \$8,500 more than requested. This is primarily based on updated information for an unanticipated increase in State Unclaimed Gas Tax.

The Agricultural Commissioner concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: AGRICULTURAL COMMISSIONER DEPT 2-601  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PROTECTIVE INSPECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,207,136	1,026,815	1,298,587	1,298,587	1,423,509	1,423,509
51013 Special Pay	600	542	1,200	1,200	2,400	2,400
51014 Other Pay	4,434	5,776	16,000	16,000	15,000	15,000
51020 Extra Help	24,397	8,692	18,000	18,000	17,600	17,600
51030 Overtime	12,273	7,069	14,000	14,000	18,000	18,000
51100 County Contribution FICA	91,003	75,973	103,107	103,107	108,941	108,941
51110 County Contribution Retirement	192,320	167,267	211,513	211,513	235,518	235,518
51111 Retirement Allowance	93,598	79,788	100,925	100,925	111,018	111,018
51120 Co Contribution-Group Insuranc	201,729	162,988	200,269	200,269	208,822	208,822
51130 Co Contrib Unemployment Insurc	2,599					
51150 Interfund Workers Compensation	8,991	7,449	7,449	7,449	4,264	4,264
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,839,080	1,542,359	1,971,050	1,971,050	2,145,072	2,145,072 *
<b>SERVICES AND SUPPLIES</b>						
52040 Agriculture	12,216	5,486	14,000	14,000	14,000	14,000
52045 Weed Control Chemicals	151,464	226,783	195,000	235,772	195,000	195,000
52050 Clothing & Personal	2,327	1,225	3,500	3,500	3,500	3,500
52060 Communications	11,498	8,081	10,700	10,700	10,500	10,500
52120 Maintenance Equipment	613	201	2,000	2,000	2,000	2,000
52135 Software License & Maintenance	753		8,500	8,500	5,800	8,800
52136 Computer Hardware	2,222	163	17,750	17,750	7,200	7,200
52150 Memberships	3,787	3,868	4,000	4,000	4,000	4,000
52170 Office Expenses	7,578	6,331	9,000	9,139	8,300	8,300
52173 Subscription-Publication	667	475	1,500	1,500	1,500	1,500
52180 Professional/Specialized Svcs	46,765	28,304	56,253	56,253	59,350	58,350
52200 Rents & Leases Equipment		500	500	500	500	500
52220 Small Tools	804	547	500	500	500	500
52225 Office Equipment	2,114	1,914	2,000	2,858	2,500	2,500
52230 Special Departmental Expense	4,849	1,307	1,600	1,600	1,750	1,750
52232 Employment Training	2,029	2,025	5,000	5,000	5,000	5,000
52249 Other Equipment	4,137	5,372	6,200	6,200		
52250 Transportation & Travel	9,627	8,279	8,200	8,200	8,500	8,500
TOTAL SERVICES AND SUPPLIES	* 263,450	300,861	346,203	387,972	329,900	331,900 *
<b>OTHER CHARGES</b>						
53569 Interfund Trans Out-Spec Rev	3,550	3,550	3,550	3,550	6,500	6,500
53601 Interfund Ins ISF Premium	2,963	10,317	10,317	10,317	12,334	12,334
53613 Interfund Fleet Admin	9,159	5,582	9,062	9,062	9,968	9,968
53615 Interfund Fuel & Oil	28,227	21,612	36,863	36,863	43,436	43,436
53616 Interfund Vehicle Maintenance	30,665	24,657	28,757	28,757	28,757	28,757
53620 Interfd Information Technology	67,876	22,260	100,743	100,743	100,743	59,053
53623 Interfund Fingerprints	25					
53625 Interfund Vehicle Lease	16,546		22,699	22,699		
53679 Interfund Admin Veh Repl Prog	1,666		1,553	1,553		
53685 Interfund Office Expense	20					
53689 Interfund Physical/Drug	68		177	177	35	35
TOTAL OTHER CHARGES	* 160,765	87,978	213,721	213,721	201,773	160,083 *
<b>FIXED ASSETS</b>						



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 2008-09 ACTIVITY: PROTECTIVE INSPECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
54300 Equipment						
54300 Replace Vehicle # 304	1				56,500	56,500
54300 Replace Vehicle # 611	2				27,000	27,000
54300 Tracking Software Program	3					9,000
TOTAL FIXED ASSETS	*				83,500	92,500 *
TOTAL GROSS BUDGET	** 2,263,295	1,931,198	2,530,974	2,572,743	2,760,245	2,729,555 *
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services	258	471	575	575	633	633
55202 Intrafund Postage	4,251	2,755	4,312	4,312	3,801	3,801
55203 Intrafund Printing	1,251	890	2,158	2,158	1,958	1,958
55204 Intrafund Copier Rental	4,394	3,292	4,829	4,829	4,829	4,829
55205 Intrafund Gen Insurance/Bonds	1,048	1,431	1,719	1,719	1,660	1,660
55206 Intrafund Paper and Supplies	1,258	612	1,099	1,099	902	902
55207 Intrafund Safety Admin		304				
55208 Intrafund Drug Testing	195	78	43	43	343	343
55211 Intrafund Fingerprints	64		269	269	39	39
55218 Intra Cert Unif Prog Agency-Ag	79,125-	60,047-	75,000-	75,000-	75,000-	75,000-
55229 Intrafund Plant Acquisition	8,225					
TOTAL INTRAFUND TRANSFERS	* 58,181-	50,214-	59,996-	59,996-	60,835-	60,835-*
TOTAL NET BUDGET	** 2,205,114	1,880,984	2,470,978	2,512,747	2,699,410	2,668,720 *
USER PAY REVENUES						
46136 Bait Sales Ag Commissioner	6,270	3,329	8,000	8,000	6,000	6,000
46137 Equipment Rental Testing	551	564	700	700	700	700
46138 PCO/PCA/Pilot	4,035	3,845	3,000	3,000	3,500	3,500
46139 Bee Registration	140	134	120	120	140	140
46140 Bee Inspection	816	1,317	500	500	1,000	1,000
46141 Field Inspection	57,107	47,837	60,000	60,000	50,000	50,000
46142 Phytosanitary	36,810	24,743	28,500	28,500	28,500	28,500
46143 Standardization Inspection	246	766	300	300	800	800
46144 Rodent Control	3,578	968	2,200	2,200		
46146 Farm Labor Contractor Fees	700	400	600	600	600	600
46164 Structural Exams FC	1,140	720	1,000	1,000	1,000	1,000
46171 Seed Samples	1,278	444	1,900	1,900	1,200	1,200
46225 Device Registration Fees	52,237	65,630	60,000	60,000	88,000	88,000
46322 Testing Fees Weights/Measures	1,102		200	200	200	200
46329 Information Requests	1,745	1,622	2,000	2,000	2,000	2,000
46506 Interfd Weed Control Spraying	4,129	534	5,000	5,000	5,000	1,500
46607 Inter Special Dept Expense Rev	72	96			140	140
47500 Other Revenue	752	3,026	2,000	2,000	2,000	2,000
TOTAL USER PAY REVENUES	* 172,708	155,975	176,020	176,020	190,780	187,280 *
GOVERNMENTAL REVENUES						
43112 Civil Penalty	8,250	16,499	8,000	8,000	10,000	10,000
43213 Weights/Measures Civil Penalty	2,196	400	1,000	1,000	1,000	1,000
45117 St Dodder Project-Ag Dept	7,636	7,636			2,500	2,500
45137 St Pesticide Use RP Data Entry	7,684	6,048	12,000	12,000	12,096	12,096

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 2008-09 ACTIVITY: PROTECTIVE INSPECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
45146 St Seed Inspection	4,307		4,000	4,000	3,800	3,800
45147 St Device Repairmen	963		1,000	1,000	950	950
45148 St Weighmaster Inspection	1,650	2,213	2,400	2,400	2,400	2,400
45149 St CClA Seed Certificate	3,000	3,000	3,000	3,000	3,000	3,000
45151 St Nursery Inspection	2,015	28	2,500	2,500	2,100	2,100
45152 St Organic Food Act	1,425	750	900	900	900	900
45237 St Glassy-Winged Sharpshooter	39,146	15,953	35,000	35,000	30,000	30,000
45246 St Petroleum Inspection	1,725	150	1,725	1,725	1,950	1,950
45262 St Unclaimed Gas Tax	567,466	549,045	480,000	480,000	500,000	512,000
45263 St Pesticide Mill Tax	314,975	320,862	306,000	306,000	314,000	314,000
45265 St Med Fruit Fly	27,678	5,224	25,621	25,621	25,621	25,621
45266 St Ag Commissioner Salary	6,600	6,600	6,600	6,600	6,600	6,600
45283 St Sudden Oak Death SOD	536		1,500	1,500		
45285 St Nematode	2,070	2,070	2,400	2,400	1,500	1,500
45566 Certified Producers	1,250	797	900	900	900	900
TOTAL GOVERNMENTAL REVENUES	* 1,000,572	937,275	894,546	894,546	919,317	931,317 *
TOTAL REVENUES	** 1,173,280	1,093,250	1,070,566	1,070,566	1,110,097	1,118,597 *
UNREIMBURSED COSTS	** 1,031,834	787,734	1,400,412	1,442,181	1,589,313	1,550,123 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
AGCO Ag Comm-Sealer Wjts & Measure	7129-8682 M 1.00	1.00	1.00	1.00	1.00	1.00
ASAS Asst Agric Comm/Sealer	6112-7488 M 1.00	1.00	1.00	1.00	1.00	1.00
DEAG Dep Agric Comm	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
ASWM Asst Dir Wjhts & Meas	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
SASB Supvy Ag Standards Biologist	4579-5603 S 1.00	1.00	1.00	1.00	1.00	1.00
AGS3 Ag-Std Biologist III	3923-4852 P 11.00	11.00	11.00	11.00	11.00	11.00
OR						
AGS2 Ag-Std Biologist II	3520-4358 P					
OR						
AGS1 Ag-Std Biologist I	3151-3923 P					
AGF2 Ag Field Asst II	2502-3116 G 1.00	1.00	1.00	1.00	1.00	1.00
AGF2 Ag Field Asst II	2502-3116 G 3.00	3.00	3.00	3.00	3.00	3.00
OR						
AGF1 Ag Field Asst I	2121-2641 G					
EXS1 Executive Secretary I	2869-3581 G 1.00	1.00	1.00	1.00	1.00	1.00
SECY Secretary	2574-3205 G 1.00	1.00	1.00	1.00	1.00	1.00
ACL3 Account Clerk III	2574-3205 G 1.00	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III	2442-3036 G 1.00	1.00	1.00	1.00	1.00	1.00
OR						
OFA2 Office Assistant II	2182-2716 G					
OR						
OFA1 Office Assistant I	2066-2574 G					
TOTAL BUDGET UNIT POSITIONS	** 24.00	24.00	24.00	24.00	24.00	24.00 *

# COMMUNITY SERVICES

## SECTION C

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY BAGLEY

UNIT: RLF CDBG HOUSING REHABILITAIN    FUND: RLF CDBG HOUSING REHABILITAIN    0253 0-253

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	0	0	10,000	10,000	10,000	.0
* GROSS BUDGET	0	0	10,000	10,000	10,000	.0
* NET BUDGET	0	0	10,000	10,000	10,000	.0
APPROPRIATION FOR CONTINGENCY	0	0	1,400	5,000	5,000	257.1
INCREASES IN RESERVES	0	0	50,758	26,900	26,900	47.0-
* TOTAL BUDGET	0	0	62,158	41,900	41,900	32.6-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	14,136	19,836	13,500	21,500	21,500	59.3
UNDESIGNATED FUND BALANCE 7/1	34,522	1,510-	48,658	20,400	20,400	58.1-
TOTAL AVAILABLE FINANCING	48,658	18,326	62,158	41,900	41,900	32.6-
* UNREIMBURSED COSTS	48,658-	18,326-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-253 CDBG Housing Rehabilitation

Budget Unit 0-253 represents program income from housing rehabilitation loans made through other Community Development Block Grant (CDBG) programs of Sutter County. The purpose of this budget is to serve as a revolving loan fund to provide financing to qualified applicants for the rehabilitation of housing within Sutter County. This fund is budgeted as a stand-alone fund, and it is administered by the Community Services Department.

**DEPARTMENT REQUEST:**

Requested Total Expenditures equal \$41,900, a decrease of \$20,258 (32.6%) from the FY 2007-08 Adopted Budget. Total Available Financing also totals \$41,900, a decrease of \$20,258 (32.6%) from the FY 2007-08 Adopted Budget, as this budget is balanced to available financing. The decrease in expenditures and revenues over the prior year is due to funds being placed in the Increases in Reserves account.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Community Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: RLF CDBG HOUSING REHABILITAIN DEPT 0-253  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0253

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52230 Special Departmental Expense			10,000	10,000	10,000	10,000
TOTAL SERVICES AND SUPPLIES	*		10,000	10,000	10,000	10,000 *
TOTAL GROSS BUDGET	**		10,000	10,000	10,000	10,000 *
TOTAL NET BUDGET	**		10,000	10,000	10,000	10,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		1,400	1,400	5,000	5,000 *
TOTAL INCREASES IN RESERVES	*		50,758	50,758	26,900	26,900 *
TOTAL BUDGET	**		62,158	62,158	41,900	41,900 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	4,793	4,602	3,500	3,500	6,500	6,500
44110 Program Income-Interest		145				
44111 Program Income	9,343	15,089	10,000	10,000	15,000	15,000
TOTAL GENERAL REVENUES	* 14,136	19,836	13,500	13,500	21,500	21,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 34,522	1,510-	48,658	48,658	20,400	20,400 *
TOTAL AVAILABLE FINANCING	** 48,658	18,326	62,158	62,158	41,900	41,900 *
UNREIMBURSED COSTS	** 48,658-	18,326-				*

EXECUTIVE SUMMARY

DEPT HEAD: LARRY BAGLEY

UNIT: CDBG HOUSING REHAB 04-STBGL979 FUND: CDBG HOUSING REHAB 04-STBGL979 0284 0-284

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	117,864	301,288	748,300	890,000	890,000	18.9
* GROSS BUDGET	117,864	301,288	748,300	890,000	890,000	18.9
* NET BUDGET	117,864	301,288	748,300	890,000	890,000	18.9
APPROPRIATION FOR CONTINGENCY	0	0	11,517	14,467	14,467	25.6
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	117,864	301,288	759,817	904,467	904,467	19.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	102,981	332,187	748,300	890,000	890,000	18.9
GENERAL REVENUES	547	1,281	850	1,900	1,900	123.5
UNDESIGNATED FUND BALANCE 7/1	25,003	15,114	10,667	12,567	12,567	17.8
TOTAL AVAILABLE FINANCING	128,531	348,582	759,817	904,467	904,467	19.0
* UNREIMBURSED COSTS	10,667-	47,294-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-284 Housing Rehabilitation 04-STGB-1979

Budget Unit 0-284 represents Community Development Block Grant housing rehabilitation loans funded from state grants. The purpose of this budget is to provide financing to qualified applicants for the rehabilitation of housing within Sutter County.

Sutter County has entered into an agreement with the Consolidated Area Housing Authority of Sutter County to administer the Housing Rehabilitation program. Owner occupied houses of low-income persons in the unincorporated area of Sutter County are eligible for this assistance. The Housing Authority recruits potential recipients, evaluates their rehabilitation needs and prepares the bid documents. They also manage the work with the contractor and the recipients. Funds for the rehabilitation project(s) are placed in an escrow account with a title insurance company, and then paid to the contractor as needed.

This fund was created in May 2006, upon the receipt of the grant. The budget is administered by the Community Services Department.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$904,467. This is an increase of \$144,650 (19.0%) from the FY 2007-08 Adopted Budget. Total Available Financing also totals \$904,467, as this budget is balanced to available financing. The increase in financing, as well as the related increase in expenditures, is due to an anticipated increase in grant revenues in FY 2008-09.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Community Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CDBG HOUSING REHAB 04-STEBGL979 DEPT 0-284  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0284

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52180 Professional/Specialized Svcs	84,252	270,733	638,300	638,300	741,900	741,900
52257 General Administration	9,167	8,333	30,000	30,000	32,400	32,400
52258 Activity Delivery	24,445	22,222	80,000	80,000	115,700	115,700
TOTAL SERVICES AND SUPPLIES	* 117,864	301,288	748,300	748,300	890,000	890,000 *
TOTAL GROSS BUDGET	** 117,864	301,288	748,300	748,300	890,000	890,000 *
TOTAL NET BUDGET	** 117,864	301,288	748,300	748,300	890,000	890,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		11,517	11,517	14,467	14,467 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 117,864	301,288	759,817	759,817	904,467	904,467 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45111 St Grant	102,981	332,187	748,300	748,300	890,000	890,000
TOTAL GOVERNMENTAL REVENUES	* 102,981	332,187	748,300	748,300	890,000	890,000 *
GENERAL REVENUES						
44100 Interest Apportioned	547	1,281	850	850	1,900	1,900
TOTAL GENERAL REVENUES	* 547	1,281	850	850	1,900	1,900 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 25,003	15,114	10,667	10,667	12,567	12,567 *
TOTAL AVAILABLE FINANCING	** 128,531	348,582	759,817	759,817	904,467	904,467 *
UNREIMBURSED COSTS	** 10,667-	47,294-				*

EXECUTIVE SUMMARY

DEPT HEAD: LARRY BAGLEY

UNIT: HOME TENANT BASED RENTAL ASST FUND: HOME TENANT BASED RENTAL ASST 0285 0-285

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	0	0	400,000	400,000	400,000	.0
* GROSS BUDGET	0	0	400,000	400,000	400,000	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	400,000	400,000	400,000	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	0	0	400,000	400,000	400,000	.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	400,000	400,000	400,000	.0
GENERAL REVENUES	0	0	0	0	0	.0
UNDESIGNATED FUND BALANCE 7/1	0	0	0	0	0	.0
TOTAL AVAILABLE FINANCING	0	0	400,000	400,000	400,000	.0
* UNREIMBURSED COSTS	0	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-285 HOME Tenant Based Rental Assistance Grant

Budget Unit 0-285 represents housing loans under Title II (the HOME Investment Partnerships Act) of the National Affordable Housing Act of 1990. The purpose of this budget is to provide decent affordable housing to lower-income households; strengthen the ability of state and local governments to provide housing; expand the capacity of non-profit state and local governments to provide housing; expand the capacity of non-profit housing providers; and leverage private sector participation within Sutter County.

Sutter County has entered into an agreement with the Consolidated Area Housing Authority of Sutter County to administer the rental assistance program award of \$800,000. 50% of this is budgeted in FY 2008-09.

Funds will be used to assist eligible residents in the County of Sutter with rental assistance. Rental assistance payment will be made to qualified landlords, based on the Sutter County/Consolidated Area Housing Authority of Sutter County's Section 8 Vouched Program.

This fund was created in 2006. The budget is administered by the Community Services Department.

**DEPARTMENT REQUEST:**

Requested Total Requirements equal \$400,000. Total Available Financing also totals \$400,000, as this budget is balanced to available financing.



CAO RECOMMENDATION:

This budget is recommended as requested.

The Community Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: HOME TENANT BASED RENTAL ASST DEPT 0-285  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0285

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52257 General Administration			58,000	58,000	58,000	58,000
52258 Activity Delivery			342,000	342,000	342,000	342,000
TOTAL SERVICES AND SUPPLIES	*		400,000	400,000	400,000	400,000 +
TOTAL GROSS BUDGET	**		400,000	400,000	400,000	400,000 +
TOTAL NET BUDGET	**		400,000	400,000	400,000	400,000 +
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		400,000	400,000	400,000	400,000 +
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45111 St Grant			400,000	400,000	400,000	400,000
TOTAL GOVERNMENTAL REVENUES	*		400,000	400,000	400,000	400,000 +
TOTAL GENERAL REVENUES	*					*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*					*
TOTAL AVAILABLE FINANCING	**		400,000	400,000	400,000	400,000 +
UNREIMBURSED COSTS	**					*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY BAGLEY

UNIT: COUNTY SERVICE AREA G

FUND: COUNTY SERVICE AREA G

0301 0-301

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	652,750	440,642	713,945	705,515	705,515	1.2-
OTHER CHARGES	539-	4,778-	6,392-	515-	515-	91.9-
* GROSS BUDGET	652,211	435,864	707,553	705,000	705,000	.4-
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	652,211	435,864	707,553	705,000	705,000	.4-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	652,211	435,864	707,553	705,000	705,000	.4-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	10,280	4,767	10,300	10,000	10,000	2.9-
GENERAL REVENUES	668,333	393,535	638,500	695,000	695,000	8.8
UNDESIGNATED FUND BALANCE 7/1	32,351	58,753	58,753	0	0	100.0-
TOTAL AVAILABLE FINANCING	710,964	457,055	707,553	705,000	705,000	.4-
* UNREIMBURSED COSTS	58,753-	21,191-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-301 County Service Area "G" – Sutter County Fire

Upon the dissolution of the Walton Fire Protection District (WFPD) in September of 2001, County Service Area – G (CSA-G) was created to provide fire protection and related services to the area formerly covered by the WFPD, but not yet annexed to the City of Yuba City. Services are provided in this area by the Yuba City Fire Department under contract with the County. The purpose of this budget is to provide for the transfer of property taxes to the City in compliance with the terms of the agreement with the City. As with all of the CSA budgets, this budget exists in its own fund and total appropriations must balance to total projected available revenue.

**DEPARTMENT REQUEST:**

Requested Total Requirements equal \$705,000. Total Available Financing also totals \$705,000, as this budget is balanced to available financing.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Community Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: COUNTY SERVICE AREA G FUNCTION: ACTIVITY:				DEPT 0-301 FUND 0301
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52180 Professional/Specialized Svcs	652,750	440,642	713,945	713,945	705,515	705,515
TOTAL SERVICES AND SUPPLIES	* 652,750	440,642	713,945	713,945	705,515	705,515 *
OTHER CHARGES						
53670 Interfund Overhead (A-87) Cost	539-	4,778-	6,392-	6,392-	515-	515-
TOTAL OTHER CHARGES	* 539-	4,778-	6,392-	6,392-	515-	515-*
TOTAL GROSS BUDGET	** 652,211	435,864	707,553	707,553	705,000	705,000 *
TOTAL NET BUDGET	** 652,211	435,864	707,553	707,553	705,000	705,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 652,211	435,864	707,553	707,553	705,000	705,000 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	322					
45270 St Homeowners Property Tax	9,690	4,767	10,000	10,000	10,000	10,000
45380 Fed Wildlife Refuge	268		300	300		
TOTAL GOVERNMENTAL REVENUES	* 10,280	4,767	10,300	10,300	10,000	10,000 *
GENERAL REVENUES						
41110 Property Tax Current Secured	572,842	335,777	550,000	550,000	610,500	610,500
41111 Property Tax Curnt Supplementl	46,661	9,652	40,000	40,000	40,000	40,000
41120 Property Tax Current Unsecured	40,442	41,894	45,000	45,000	41,000	41,000
41220 Property Tax Prior Unsecured	372-	1,208				
44100 Interest Apportioned	8,760	5,004	3,500	3,500	3,500	3,500
TOTAL GENERAL REVENUES	* 668,333	393,535	638,500	638,500	695,000	695,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 32,351	58,753	58,753	58,753		*
TOTAL AVAILABLE FINANCING	** 710,964	457,055	707,553	707,553	705,000	705,000 *
UNREIMBURSED COSTS	** 58,753-	21,191-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY BAGLEY

UNIT: COUNTY SERVICE AREA F

FUND: COUNTY SERVICE AREA F

0305 0-305

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,209,840	1,003,930	1,255,002	1,272,785	1,272,785	1.4
SERVICES AND SUPPLIES	332,947	289,584	324,955	347,845	348,450	7.2
OTHER CHARGES	183,282	102,805	210,969	200,907	201,102	4.7-
FIXED ASSETS	122,683	88,996	316,000	307,500	307,500	2.7-
* GROSS BUDGET	1,848,752	1,485,315	2,106,926	2,129,037	2,129,837	1.1
* NET BUDGET	1,848,752	1,485,315	2,106,926	2,129,037	2,129,837	1.1
APPROPRIATION FOR CONTINGENCY	0	0	147,155	45,000	45,000	69.4-
INCREASES IN RESERVES	0	0	0	321,997	321,997	***
* TOTAL BUDGET	1,848,752	1,485,315	2,254,081	2,496,034	2,496,834	10.8
OTHER REVENUES						
USER PAY REVENUES	297,976	340,405	342,963	402,708	403,508	17.7
GOVERNMENTAL REVENUES	21,009	9,499	20,000	19,000	19,000	5.0-
GENERAL REVENUES	1,610,906	937,680	1,501,000	1,645,000	1,645,000	9.6
OTHER FINANCING SOURCES	8,737	0	0	0	0	.0
UNDESIGNATED FUND BALANCE 7/1	605,901-	516,022-	390,118	429,326	429,326	10.1
TOTAL AVAILABLE FINANCING	1,332,727	771,562	2,254,081	2,496,034	2,496,834	10.8
* UNREIMBURSED COSTS	516,025	713,753	0	0	0	.0
ALLOCATED POSITIONS	14.00	14.00	14.00	14.00	14.00	.0

**DESCRIPTION:**            Budget Unit 0-305 County Service Area "F" – Sutter County Fire

Consistent with the mission and values of the 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, as well as the community of Sutter, and the unincorporated area from the Butte County line to the Nicolaus Bridge, excluding the Fire Protection Districts. The department operates from four stations and has an inventory of seven engines, five wild-land engines, one water-tender and one heavy rescue/hazardous materials truck. Personnel include two captains, nine lieutenants, three fire apparatus engineers, 35 volunteers and up to four seasonal firefighters.

The Fire Department has been rated by the Insurance Services Office (ISO) as a Class 3 in the Sutter Community Services District, a Class 4 in the City of Live Oak and a Class 5 in all non-hydranted areas within 5 miles of a fire station (One of only 3 fire departments in the State with this rating for non-hydranted areas.) Areas from 5 to 10 miles from a fire station are rated Class 9, and beyond 10 miles are rated Class 10. Each rating number represents a fire defense and physical condition measurement relative to insurance risk. Lower values indicate less insurance risk.

During FY 2007-08, the department collectively responded to 2,053 incidents. This included 287 fires, (causing \$1,346,900 in damages), 1,176 calls requesting emergency medical services (this number includes 227 traffic collisions and other medical aid, with eight citizens receiving CPR). There were 17 hazardous materials incidents, 58 false alarms, 25 mutual aid requests and 490 public service calls which include wires down, flooding, lockouts, citizen assists and other miscellaneous or cancelled calls.

All career personnel are certified Emergency Medical Technician 1 with a defibrillator endorsement (EMT 1-D) and Hazardous Materials Specialists. Some of the volunteer firefighters are also similarly certified. Training is an ongoing process for all personnel and the department has always been supportive of advanced training regardless of the firefighter's career or volunteer status. State regulations now 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 investigations and assists other fire departments in the County with those duties. In addition, all elementary schools in the jurisdiction have fire prevention programs conducted by the department.

#### DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$2,496,034. This is an increase of \$241,953 (10.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$2,496,034. This is an increase of \$241,953 (10.7%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$0, which is equal to the prior year. This budget is contained in a separate fund, and therefore expenditures must balance to available financing.

Major projects and policy issues for this budget unit in the upcoming year include developing specifications for a new wild land fire fighting engine to replace a 1970's era fire engine, continuing to work with the City of Live Oak regarding the level of services provided by the County's agreement relative to growth in that city, and the purchase of a self-contained breathing apparatus (SCBA) tester.

The request for Salaries and Benefits increases by \$17,783 (1.4%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is cost of living salary adjustments.

The request for Services and Supplies increases by \$22,890 (7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the purchase of one desktop PC and two laptop PCs.

The request for Other Charges decreases by \$10,062 (4.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decreased need for vehicle maintenance.

The request for Fixed Assets is \$307,500. This primarily represents a fire engine to replace a 1978 International Type III engine. Annual maintenance for the existing vehicle continues to increase and its reliability is questionable. The replacement follows the department's replacement plan for vehicles. Also requested is a ¾ ton diesel pick-up to replace a 1992 Chevrolet K2500 with over 135,000 miles. Lastly, the department requests a SCBA flow tester. Previously, outside vendors were used to provide mandatory annual testing of SCBA equipment at a cost of approximately \$5,000 per year.

Total departmental revenue available increases by \$241,953 (10.7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to property tax growth.

#### CAO RECOMMENDATION:

This budget is recommended at \$2,496,834 which is \$800 more than requested due to minor adjustments in Services and Supplies and Other Charges. Revenues are recommended as requested. The

Unreimbursed Cost of this budget is \$0, which is equal to the prior year. This budget is contained in a separate fund, and therefore expenditures must balance to available financing.

Fixed Assets are recommended as requested. The vehicles recommended are one full-size  $\frac{3}{4}$  ton 4x4 extended cab pickup which replaces vehicle #355 and one Type III fire engine which replaces vehicle #132.

The Community Services Director concurs with this recommendation.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY SERVICE AREA F DEPT 0-305  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0305

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CFO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	656,980	537,733	709,599	709,599	711,328	711,328
51013 Special Pay	1,277	653	2,000	2,000	2,000	2,000
51014 Other Pay	3,144	6,708	4,979	4,979	7,295	7,295
51020 Extra Help	33,637	31,349	35,000	35,000	35,000	35,000
51030 Overtime	65,522	56,349	65,000	65,000	75,000	75,000
51100 County Contribution FICA	58,293	47,487	52,169	52,169	61,437	61,437
51101 County Contribution Medicare	316					
51102 Payroll Taxes	118					
51110 County Contribution Retirement	138,395	124,840	145,452	145,452	163,038	163,038
51111 Retirement Allowance	58,187	47,794	61,851	61,851	62,195	62,195
51120 Co Contribution-Group Insuranc	135,318	106,068	136,035	136,035	133,673	133,673
51130 Co Contrib Unemployment Insuranc	1,402	2,032				
51150 Interfund Workers Compensation	57,251	42,917	42,917	42,917	21,819	21,819
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,209,840	1,003,930	1,255,002	1,255,002	1,272,785	1,272,785 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	31,037	33,641	32,100	32,100	33,600	33,600
52060 Communications	6,942	4,881	8,000	8,000	9,000	9,000
52090 Household Expense	7,635	6,498	7,000	7,000	7,000	7,000
52120 Maintenance Equipment	50,668	45,784	37,340	37,340	37,340	37,340
52128 Outside Vehicle Repair		7,597	6,000	6,000	10,000	10,000
52130 Maintenance Structure/Imprvmt	5,623	12,795	10,000	10,000	10,000	10,000
52136 Computer Hardware			600	600	7,800	7,800
52150 Memberships	2,400	3,278	3,050	3,050	4,175	4,175
52170 Office Expenses	946	1,517	1,000	1,000	1,580	2,185
52173 Subscription-Publication	963	1,100	1,500	1,500	1,525	1,525
52190 Publication Legal Notice	11		50	50	50	50
52203 Prof & Spec Volunteers	37,309	47,948	45,000	45,000	50,000	50,000
52210 Rents/Leases Structures/Ground	2,450	2,450	5,300	5,300	5,300	5,300
52220 Small Tools	90,001	47,056	69,700	87,819	70,000	70,000
52225 Office Equipment	3,720	127	1,800	1,800	1,800	1,800
52230 Special Departmental Expense	15,674	11,041	15,940	15,940	14,100	14,100
52232 Employment Training	7,774	3,094	7,575	7,575	7,575	7,575
52249 Other Equipment	946					
52250 Transportation & Travel	44,861	37,970	49,000	49,000	52,000	52,000
52260 Utilities	23,987	22,807	24,000	24,000	25,000	25,000
TOTAL SERVICES AND SUPPLIES	* 332,947	289,584	324,955	343,074	347,845	348,450 *
<b>OTHER CHARGES</b>						
53340 Retire Long-Term Debt			24,000	24,000	24,000	24,000
53400 Interest Expense	62,120	2,030	26,551	26,551	26,551	26,551
53601 Interfund Ins ISF Premium	5,215	14,832	14,832	14,832	17,905	17,905
53602 Interfund Gen Insurance & Bond	8,113	11,640	13,419	13,419	13,460	13,460
53610 Interfund Postage	50	91	44	44		
53611 Interfund Printing	556	435	194	194	957	957
53613 Interfund Fleet Admin	9,338	4,072	13,841	13,841	15,225	15,225
53616 Interfund Vehicle Maintenance	26,932	11,544	31,000	31,000	20,000	20,000
53620 Interfd Information Technology	16,763	5,575	15,419	15,419	15,400	14,885
53623 Interfund Fingerprints	887	335				538



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY SERVICE AREA F (CONTINUED) FUNCTION: ACTIVITY:		DEPT 0-305 FUND 0305	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53658	Interfund Paper & Supplies			50	50		
53670	Interfund Overhead (A-87) Cost	47,346	49,998	66,664	66,664	61,409	61,409
53683	Interfund Drug Testing	195	39	132	132		172
53685	Interfund Office Expense		39				
53687	Inter Special Dept Expense	7	1,183			1,200	1,200
53689	Interfund Physical/Drug	5,760	992	4,823	4,823	4,800	4,800
	TOTAL OTHER CHARGES	* 183,282	102,805	210,969	210,969	200,907	201,102 *
FIXED ASSETS							
54300	Equipment	122,683	88,996	316,000	316,000		
54300	Full Sized 3/4 Ton PU					36,500	36,500
54300	Type III Fire Engine					260,000	260,000
54300	SCEA Flow Tester					11,000	11,000
	TOTAL FIXED ASSETS	* 122,683	88,996	316,000	316,000	307,500	307,500 *
	TOTAL GROSS BUDGET	** 1,848,752	1,485,315	2,106,926	2,125,045	2,129,037	2,129,837 *
	TOTAL NET BUDGET	** 1,848,752	1,485,315	2,106,926	2,125,045	2,129,037	2,129,837 *
	TOTAL APPROPRIATION FOR CONTINGENCY	*		147,155	147,155	45,000	45,000 *
	TOTAL INCREASES IN RESERVES	*				321,997	321,997 *
	TOTAL BUDGET	** 1,848,752	1,485,315	2,254,081	2,272,200	2,496,034	2,496,834 *
USER PAY REVENUES							
46313	Other Services	27,242	39,704	10,000	10,000	10,000	10,000
46327	Live Oak City Fire Contract	227,388	295,866	322,763	322,763	383,108	383,108
46330	Fire Benefit Assessment	1,096		600	600	600	600
46581	Interfund Contribn Frm Oth Agcy	3,531	1,763	3,600	3,600	3,000	3,800
46582	Interfund Misc. Transfer	30,990			18,119		
47503	Contribution From Oth Agency	7,729	3,072	6,000	6,000	6,000	6,000
	TOTAL USER PAY REVENUES	* 297,976	340,405	342,963	361,082	402,708	403,508 *
GOVERNMENTAL REVENUES							
45135	St Other in Lieu	692					
45270	St Homeowners Property Tax	19,771	9,499	20,000	20,000	19,000	19,000
45380	Fed Wildlife Refuge	546					
	TOTAL GOVERNMENTAL REVENUES	* 21,009	9,499	20,000	20,000	19,000	19,000 *
GENERAL REVENUES							
41110	Property Tax Current Secured	1,155,691	662,837	1,100,000	1,100,000	1,200,000	1,200,000
41111	Property Tax Curnt Supplementl	97,632	19,698	70,000	70,000	90,000	90,000
41120	Property Tax Current Unsecured	82,806	83,658	80,000	80,000	82,000	82,000
41220	Property Tax Prior Unsecured	906	2,464				
41225	Fire Special Tax	243,922	143,628	235,000	235,000	240,000	240,000
41226	Fire Special Tax Prior	13,540	12,391	6,000	6,000	15,000	15,000
44100	Interest Apportioned	18,221	13,004	10,000	10,000	18,000	18,000
	TOTAL GENERAL REVENUES	* 1,610,906	937,680	1,501,000	1,501,000	1,645,000	1,645,000 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY SERVICE AREA F DEPT 0-305  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0305

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER FINANCING SOURCES						
48300 Sale of Excess Property		8,737				
TOTAL OTHER FINANCING SOURCES	*	8,737				+
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	605,901-	516,022-	390,118	390,118	429,326
TOTAL AVAILABLE FINANCING	**	1,332,727	771,562	2,254,081	2,272,200	2,496,034
UNREIMBURSED COSTS	**	516,025	713,753			
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
FIRC Fire Captain	5667-6914 M	2.00	2.00	2.00	2.00	2.00
FILI Fire Lieutenant	3569-4400 F	9.00	9.00	9.00	9.00	9.00
FIAE Fire Apparatus Engineer	3025-3765 F	3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	**	14.00	14.00	14.00	14.00	14.00

EXECUTIVE SUMMARY

DEPT HEAD: LARRY BAGLEY

UNIT: CNTY SERVICE AREA C-E NICOLAUS FUND: CNTY SERVICE AREA C-E NICOLAUS 0309 0-309

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	2,365	2,517	2,517	1,160	1,160	53.9-
SERVICES AND SUPPLIES	54,492	47,760	68,920	71,007	71,007	3.0
OTHER CHARGES	15,850	69,095	71,136	100,013	100,133	40.8
FIXED ASSETS	80,438	0	0	21,269	21,269	***
* GROSS BUDGET	153,145	119,372	142,573	193,449	193,569	35.8
* NET BUDGET	153,145	119,372	142,573	193,449	193,569	35.8
APPROPRIATION FOR CONTINGENCY	0	0	6,149	15,000	15,000	143.9
INCREASES IN RESERVES	0	0	49,600	11,206	11,086	77.6-
* TOTAL BUDGET	153,145	119,372	198,322	219,655	219,655	10.8
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	23,716	4,000	4,000	4,000	.0
GOVERNMENTAL REVENUES	1,699	1,059	2,100	2,100	2,100	.0
GENERAL REVENUES	156,166	92,059	138,100	158,500	158,500	14.8
OTHER FINANCING SOURCES	751	3,277	0	0	0	.0
UNDESIGNATED FUND BALANCE 7/1	48,650	4,522	54,122	55,055	55,055	1.7
TOTAL AVAILABLE FINANCING	207,266	124,633	198,322	219,655	219,655	10.8
* UNREIMBURSED COSTS	54,121-	5,261-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-309 County Service Area "C" – Sutter County Fire

Consistent with the Sutter County Fire Services mission and values, the County Service Area "C," East Nicolaus Fire Department is responsible for fire suppression, rescue, hazardous material responses, and fire prevention within the service area. This fire department consists of 11 volunteer firefighters, which includes one volunteer chief and one volunteer assistant chief. It has two stations, one at the corner of East Nicolaus Avenue and Highway 70, and one at the corner of Pleasant Grove Road and Bear River Drive (Four Corners) in Rio Oso. The department responded to a total of 248 emergency calls in 2007, of which 80 were medical calls, 55 were traffic collisions, and 135 were fire calls. Fire prevention inspections are made by the Fire Services Manager upon complaint or request. All personnel are trained in emergency care and cardiopulmonary resuscitation.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$219,655. This is an increase of \$21,333 (10.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$219,655. This is an increase of \$21,333 (10.8%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$0, which is equal to the prior year.

Major projects for this budget unit in the upcoming year include the addition of fencing to the East Nicholas Station site to improve security relative to the new metal building constructed last fiscal year, and for the replacement of the Rio Oso station.

The request for Salaries and Benefits decreases by \$1,357 (53.9%) compared to the FY 2007-08 Adopted Budget. The reason for this change is decreased workers' compensation insurance premiums.

The request for Services and Supplies increases by \$2,087 (3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the required replacement of multiple fire hoses.

The request for Other Charges increases by \$28,877 (40.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the one-time Plant Acquisition cost to replace a sub-station building at 176 Pleasant Grove Road.

The request for Fixed Assets total \$21,269. Wrought iron fencing is required to secure vehicle access to the primary station at East Nicholas Avenue and Highway 70. In addition, due to the inefficiency of a single wall unit air conditioner at the same site, a new HVAC System is required to cool and heat the building.

Total available financing increases by \$21,333 (10.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increased property tax revenues.

CAO RECOMMENDATION:

This budget is recommended as requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$0, which is equal to the prior year. This budget is contained in a separate fund, and therefore expenditures must balance to available financing.

The Community Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CNTY SERVICE AREA G-E NICOLAUS DEPT 0-309  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0309

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51150 Interfund Workers Compensation	2,365	2,517	2,517	2,517	1,160	1,160
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,365	2,517	2,517	2,517	1,160	1,160 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	9,844	1,048	7,300	7,300	7,850	7,850
52060 Communications	1,906	1,324	2,500	2,500	2,500	2,500
52090 Household Expense	1,950	1,314	1,500	1,500	2,200	2,200
52120 Maintenance Equipment	9,764	7,759	9,100	9,100	9,100	9,100
52130 Maintenance Structure/Imprvmt	2,353	9,222	8,500	8,500	4,300	4,300
52135 Software License & Maintenance	73		500	500	250	250
52136 Computer Hardware	3,642					
52173 Subscription-Publication	179					
52203 Prof & Spec Volunteers	7,000	7,000	11,000	11,000	11,000	11,000
52220 Small Tools	5,466	6,762	9,020	9,020	10,020	10,020
52230 Special Departmental Expense	1,867	2,966	8,800	8,800	10,937	10,937
52232 Employment Training	830	240	1,200	1,200	1,200	1,200
52250 Transportation & Travel	4,895	4,557	5,000	5,000	5,200	5,200
52260 Utilities	4,723	5,568	4,500	4,500	6,450	6,450
TOTAL SERVICES AND SUPPLIES	* 54,492	47,760	68,920	68,920	71,007	71,007 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	777	2,249	2,249	2,249	2,191	2,191
53602 Interfund Gen Insurance & Bond	3,641	4,534	5,349	5,349	4,546	4,546
53613 Interfund Fleet Admin	178	222	157	157	173	173
53616 Interfund Vehicle Maintenance	453	514	525	525	500	500
53623 Interfund Fingerprints	114	25	64	64		77
53654 Interfund Plant Acquisition	8,203	60,000	60,000	60,000	85,000	85,000
53670 Interfund Overhead (A-87) Cost	650	376	501	501	5,533	5,533
53681 Interfund Contribtn Othr Agency	1,766	1,175	1,800	1,800	2,000	2,000
53683 Interfund Drug Testing						43
53689 Interfund Physical/Drug	68		491	491	70	70
TOTAL OTHER CHARGES	* 15,850	69,095	71,136	71,136	100,013	100,133 *
<b>FIXED ASSETS</b>						
54300 Equipment	80,438					
54300 Wrought Iron Fencing	1				13,469	13,469
54300 HVAC System	2				7,800	7,800
TOTAL FIXED ASSETS	* 80,438				21,269	21,269 *
TOTAL GROSS BUDGET	** 153,145	119,372	142,573	142,573	193,449	193,569 *
TOTAL NET BUDGET	** 153,145	119,372	142,573	142,573	193,449	193,569 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		6,149	6,149	15,000	15,000 *
TOTAL INCREASES IN RESERVES	*		49,600	49,600	11,206	11,086 *
TOTAL BUDGET	** 153,145	119,372	198,322	198,322	219,655	219,655 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: CNTY SERVICE AREA C-E NICOLAUS (CONTINUED) FUNCTION: ACTIVITY:		DEPT 0-309 FUND 0309	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
USER PAY REVENUES							
46313 Other Services			23,716	4,000	4,000	4,000	4,000
TOTAL USER PAY REVENUES	*		23,716	4,000	4,000	4,000	4,000 *
GOVERNMENTAL REVENUES							
45111 St Grant		572-					
45135 St Other in Lieu		72					
45270 St Homeowners Property Tax		2,140	1,059	2,100	2,100	2,100	2,100
45380 Fed Wildlife Refuge		59					
TOTAL GOVERNMENTAL REVENUES	*	1,699	1,059	2,100	2,100	2,100	2,100 *
GENERAL REVENUES							
41110 Property Tax Current Secured		128,506	75,666	120,000	120,000	137,500	137,500
41111 Property Tax Curnt Supplementl		10,345	2,139	4,000	4,000	4,000	4,000
41120 Property Tax Current Unsecured		8,941	9,305	9,100	9,100	10,000	10,000
41220 Property Tax Prior Unsecured		70-	267				
44100 Interest Apportioned		8,444	4,682	5,000	5,000	7,000	7,000
TOTAL GENERAL REVENUES	*	156,166	92,059	138,100	138,100	158,500	158,500 *
OTHER FINANCING SOURCES							
48300 Sale of Excess Property		751	3,277				
TOTAL OTHER FINANCING SOURCES	*	751	3,277				*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	48,650	4,522	54,122	54,122	55,055	55,055 *
TOTAL AVAILABLE FINANCING	**	207,266	124,633	198,322	198,322	219,655	219,655 *
UNREIMBURSED COSTS	**	54,121-	5,261-				*

EXECUTIVE SUMMARY

DEPT HEAD: LARRY BAGLEY

UNIT: CNTY SRVC AREA D-PLEASANT GROV FUND: CNTY SRVC AREA D-PLEASANT GROV 0311 0-311

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,460	2,732	2,732	1,182	1,182	56.7-
SERVICES AND SUPPLIES	61,644	57,211	71,550	73,450	73,368	2.5
OTHER CHARGES	10,129	11,061	15,452	16,804	16,886	9.3
FIXED ASSETS	24,909	91,999	280,000	0	0	100.0-
* GROSS BUDGET	99,142	163,003	369,734	91,436	91,436	75.3-
* NET BUDGET	99,142	163,003	369,734	91,436	91,436	75.3-
APPROPRIATION FOR CONTINGENCY	0	0	36,426	0	0	100.0-
INCREASES IN RESERVES	0	0	0	164,247	164,247	***
* TOTAL BUDGET	99,142	163,003	406,160	255,683	255,683	37.0-
OTHER REVENUES						
USER PAY REVENUES	0	23,068	4,000	4,000	4,000	.0
GOVERNMENTAL REVENUES	2,907	1,448	2,700	2,700	2,700	.0
GENERAL REVENUES	194,954	125,286	178,000	201,300	201,300	13.1
OTHER FINANCING SOURCES	0	1,320	0	0	0	.0
CANCELLATION OF PRIOR YEAR RESERVES	0	0	48,116	0	0	100.0-
UNDESIGNATED FUND BALANCE 7/1	74,626	221,460	173,344	47,683	47,683	72.5-
TOTAL AVAILABLE FINANCING	272,487	372,582	406,160	255,683	255,683	37.0-
* UNREIMBURSED COSTS	173,345-	209,579-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-311 County Service Area "D" – Sutter County Fire

Consistent with the mission and values of the Sutter County Fire Services, the County Service Area "D", Pleasant Grove Fire Department, is responsible for fire suppression, rescue, hazardous material responses, and fire prevention within the service area. The fire department consists of 18 volunteer firefighters, which includes one volunteer fire chief, one volunteer assistant chief and four volunteer captains.

There are two stations owned and maintained by the Pleasant Grove Firemen's Association, which house eight pieces of equipment including a rescue unit. In addition, one engine is housed at Garden Highway and Catlett Road. The department responded to 200 emergencies in FY 2007-08, of which 40 were grass fire related calls, 87 medical-aid requests, 12 vehicle fires, 33 traffic collisions and 28 other recorded fires.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$255,683. This is a decrease of \$150,477 (37%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$255,683. This is a decrease of \$150,477 (37%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$0.

The request for Salaries and Benefits decreases by \$1,550 (56.7%) compared to the FY 2007-08 Adopted Budget. The reason for this change is a decrease in workers' compensation insurance premiums.

Total available financing decreases by \$150,477 (37.0%) compared to the FY 2007-08 Adopted Budget.

This is primarily due to the transfer of Undesignated Fund Balances to reserves.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Community Services Director concurs with the recommended budget.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CNTY SRVC AREA D-PLEASANT GROV DEPT 0-311  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0311

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51150 Interfund Workers Compensation	2,460	2,732	2,732	2,732	1,182	1,182
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,460	2,732	2,732	2,732	1,182	1,182 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	7,473	1,428	8,200	8,200	8,900	8,900
52060 Communications	2,287	1,423	2,500	2,500	2,500	2,500
52090 Household Expense	67					
52120 Maintenance Equipment	11,833	11,591	16,000	16,000	16,000	16,000
52150 Memberships	1,200					
52170 Office Expenses	180		150	150	150	68
52203 Prof & Spec Volunteers	6,000	21,436	10,000	10,000	10,000	10,000
52210 Rents/Leases Structures/Ground	12,000	9,000	12,000	12,000	12,000	12,000
52220 Small Tools	9,779	2,666	7,700	7,700	7,700	7,700
52230 Special Departmental Expense	393	2,486	2,500	2,500	2,500	2,500
52232 Employment Training			1,000	1,000	1,000	1,000
52250 Transportation & Travel	6,384	4,316	8,000	8,000	8,000	8,000
52260 Utilities	4,048	2,865	3,500	3,500	4,700	4,700
TOTAL SERVICES AND SUPPLIES	* 61,644	57,211	71,550	71,550	73,450	73,368 *
<b>OTHER CHARGES</b>						
53400 Interest Expense	143					
53601 Interfund Ins ISF Premium	1,151	3,510	3,510	3,510	4,076	4,076
53602 Interfund Gen Insurance & Bond	3,565	4,985	5,847	5,847	5,921	5,921
53613 Interfund Fleet Admin	253	85	157	157	173	173
53616 Interfund Vehicle Maintenance	933	636	1,900	1,900	1,500	1,500
53623 Interfund Fingerprints	114	25	64	64		39
53670 Interfund Overhead (A-87) Cost	1,657	1,232	1,643	1,643	2,784	2,784
53681 Interfund Contribtn Othr Agency	1,766	588	1,800	1,800	1,800	1,800
53683 Interfund Drug Testing			40	40		43
53689 Interfund Physical/Drug	547		491	491	550	550
TOTAL OTHER CHARGES	* 10,129	11,061	15,452	15,452	16,804	16,886 *
<b>FIXED ASSETS</b>						
54300 Equipment	24,909	91,999	280,000	280,000		
TOTAL FIXED ASSETS	* 24,909	91,999	280,000	280,000		*
TOTAL GROSS BUDGET	** 99,142	163,003	369,734	369,734	91,436	91,436 *
TOTAL NET BUDGET	** 99,142	163,003	369,734	369,734	91,436	91,436 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		36,426	36,426		*
TOTAL INCREASES IN RESERVES	*				164,247	164,247 *
TOTAL BUDGET	** 99,142	163,003	406,160	406,160	255,683	255,683 *
<b>USER PAY REVENUES</b>						
46313 Other Services		23,068	4,000	4,000	4,000	4,000
TOTAL USER PAY REVENUES	*	23,068	4,000	4,000	4,000	4,000 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CNTY SRVC AREA D-PLEASANT GROV DEPT 0-311  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0311

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	94					
45270 St Homeowners Property Tax	2,737	1,448	2,700	2,700	2,700	2,700
45380 Fed Wildlife Refuge	76					
TOTAL GOVERNMENTAL REVENUES	* 2,907	1,448	2,700	2,700	2,700	2,700 *
GENERAL REVENUES						
41110 Property Tax Current Secured	162,811	102,237	150,000	150,000	165,000	165,000
41111 Property Tax Curnt Supplementl	13,300	2,786	12,000	12,000	12,000	12,000
41120 Property Tax Current Unsecured	11,447	12,653	12,000	12,000	12,300	12,300
41220 Property Tax Prior Unsecured	102-	341				
44100 Interest Apportioned	7,498	7,269	4,000	4,000	12,000	12,000
TOTAL GENERAL REVENUES	* 194,954	125,286	178,000	178,000	201,300	201,300 *
OTHER FINANCING SOURCES						
48300 Sale of Excess Property		1,320				
TOTAL OTHER FINANCING SOURCES	*	1,320				*
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		48,116	48,116		*
TOTAL UNDESIGNATED FUND BALANCE //1	* 74,626	221,460	173,344	173,344	47,683	47,683 *
TOTAL AVAILABLE FINANCING	** 272,487	372,582	406,160	406,160	255,683	255,683 *
UNREIMBURSED COSTS	** 173,345-	209,579-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY BAGLEY

UNIT: EMERGENCY SERVICES

FUND: PUBLIC SAFETY

0015 2-401

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	107,794	96,583	122,829	129,169	129,169	5.2
SERVICES AND SUPPLIES	25,684	33,895	45,611	31,400	31,400	31.2-
OTHER CHARGES	299,950	45,510	83,138	65,484	60,699	27.0-
FIXED ASSETS	20,498	0	0	0	0	.0
* GROSS BUDGET	453,926	175,988	251,578	226,053	221,268	12.0-
INTRAFUND TRANSFERS	58,894	0	0	0	0	.0
* NET BUDGET	512,820	175,988	251,578	226,053	221,268	12.0-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	383,695	243,083	71,040	60,000	60,000	15.5-
TOTAL OTHER REVENUES	383,695	243,083	71,040	60,000	60,000	15.5-
* UNREIMBURSED COSTS	129,125	67,095-	180,538	166,053	161,268	10.7-
ALLOCATED POSITIONS	.00	1.00	1.00	1.00	1.00	.0

**DESCRIPTION:**            Budget Unit 2-401 Emergency Services

This budget contains appropriations for the Emergency Services Division. The Emergency Services Manager is responsible for developing plans in preparation for emergencies, assisting in the coordination of responses to emergencies, and pursuing assistance in the process of recovery from emergencies. He is the primary liaison between the State and the County for general mutual aid purposes (law enforcement and fire having their own mutual aid systems). He administers the Disaster Assistance, Homeland Security, and Emergency Management grant programs. Additionally, the Emergency Services Manager is responsible for ensuring the integration of the National Incident Management System, the National Response Plan, and the Standardized Emergency Management System into existing and developing policies, procedures, plans, and training for county-wide emergency management and first responders. As the Operational Area Coordinator for Emergency Services, he coordinates and/or provides training for first responders, emergency operations personnel, and disaster services workers to ensure preparedness.

Annually, funds are provided under the Emergency Management Performance Grant (EMPG) to support activities that contribute to the emergency management capability to prevent, prepare for, mitigate against, respond to, and recover from emergencies and disasters, whether natural or man-made. This year, Sutter County has applied for EMPG funding of \$60,000. In the past, this grant has been used to partially fund the County's Emergency Services operations.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$226,053. This is a decrease of \$25,525 (10.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$ 60,000, which is an increase of \$11,040 from the FY 2007-08 Adopted Budget. Therefore, the requested Unreimbursed Cost of this budget is \$166,053, which is \$ 14,485 (8%) lower than the prior year.

The request for Salaries and Benefits increases by \$6,340 (5.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to normal salary adjustments.

The request for Services and Supplies decreases by \$ 14,211 (31.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a one-time repayment in FY 2007-08 for excess state funds received regarding the 1997 flood.

The Departmental Revenue available is the same as that appropriated in the FY 2007-08 Adopted Budget.

CAO RECOMMENDATION:

This budget is recommended at \$221,268 which is \$4,785 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$161,268, which is \$19,270 (10.7%) less than the FY 2007-08 Adopted Budget.

Other Charges are recommended at \$60,699, which is \$4,785 less than requested. This is due to a decrease in Interfund Information Technology charges based on updated information.

The Community Services Director concurs with this recommendation.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: EMERGENCY SERVICES FUNCTION: PUBLIC PROTECTION ACTIVITY: FIRE PROTECTION		DEPT 2-401 FUND 0015	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		76,840	68,398	85,922	85,922	90,204	90,204
51014 Other Pay		1,419	1,975	4,074	4,074	4,493	4,493
51100 County Contribution FICA		5,982	5,379	6,866	6,866	7,225	7,225
51110 County Contribution Retirement		12,236	11,136	13,982	13,982	14,899	14,899
51111 Retirement Allowance		6,020	5,372	6,746	6,746	7,089	7,089
51120 Co Contribution-Group Insuranc		4,875	3,961	4,876	4,876	5,059	5,059
51150 Interfund Workers Compensation		422	362	363	363	200	200
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	107,794	96,583	122,829	122,829	129,169	129,169 *
<b>SERVICES AND SUPPLIES</b>							
52060 Communications		4,756	4,669	4,600	30,079	5,500	5,500
52120 Maintenance Equipment		255	5,085	3,000	3,000	3,000	3,000
52130 Maintenance Structure/Imprvmt			223				
52150 Memberships			75	200	200	200	200
52170 Office Expenses		18	95	200	200	200	200
52173 Subscription-Publication		51		400	400	400	400
52180 Professional/Specialized Svcs		1,500	2,610	6,000	6,000	6,000	6,000
52213 Special Dept Expense Flood			14,333	13,561	13,561		
52225 Office Equipment		14,690	453	1,000	1,000	1,000	1,000
52230 Special Departmental Expense		1,285	120	7,000	7,000	7,000	7,000
52232 Employment Training		800	2,796	7,150	7,150	5,000	5,000
52250 Transportation & Travel		2,329	3,436	2,500	2,500	3,100	3,100
TOTAL SERVICES AND SUPPLIES	*	25,684	33,895	45,611	71,090	31,400	31,400 *
<b>OTHER CHARGES</b>							
53217 Contrib Oth Agency Yuba City		168,856	9,758	11,040	126,320		
53601 Interfund Ins ISF Premium		226	670	670	670	490	490
53602 Interfund Gen Insurance & Bond		14	18	20	20	20	20
53610 Interfund Postage		48	30				
53611 Interfund Printing		180	433	6,000	6,000	6,000	6,000
53613 Interfund Fleet Admin		1,066	102	346	346	381	381
53615 Interfund Fuel & Oil		623	421	1,800	1,800	1,290	1,290
53616 Interfund Vehicle Maintenance		3,307	657	2,200	2,200	2,200	2,200
53620 Interfd Information Technology		20,168	7,516	23,710	23,710	23,710	18,882
53628 Interfund Admin - Misc Depts		43,479	25,905	37,210	37,210	31,393	31,393
53679 Interfund Admin Veh Repl Prog				96	96		
53680 Interfund Transfer Out		61,983			44,987		
53683 Interfund Drug Testing				46	46		43
TOTAL OTHER CHARGES	*	299,950	45,510	83,138	243,405	65,484	60,699 *
<b>FIXED ASSETS</b>							
54300 Equipment		20,498					
TOTAL FIXED ASSETS	*	20,498					*
TOTAL GROSS BUDGET	**	453,926	175,988	251,578	437,324	226,053	221,268 *
<b>INTRAFUND TRANSFERS</b>							
55238 Intrafund Other		58,894			72,838		
TOTAL INTRAFUND TRANSFERS	*	58,894			72,838		*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: EMERGENCY SERVICES (CONTINUED) FUNCTION: PUBLIC PROTECTION ACTIVITY: FIRE PROTECTION		DEPT 2-401 FUND 0015	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL NET BUDGET		** 512,820	175,988	251,578	510,162	226,053	221,268 *
TOTAL USER PAY REVENUES		*					*
GOVERNMENTAL REVENUES							
45131 St Other Revenue			4,175				
45306 Fed Grant		323,675	234,908	11,040	269,624		
45394 Fed Other Aid		60,020	4,000	60,000	60,000	60,000	60,000
TOTAL GOVERNMENTAL REVENUES		* 383,695	243,083	71,040	329,624	60,000	60,000 *
TOTAL REVENUES		** 383,695	243,083	71,040	329,624	60,000	60,000 *
UNREIMBURSED COSTS		** 129,125	67,095-	180,538	180,538	166,053	161,268 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
EMSM Emergency Services Manager 6112-7488 M			1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS		**	1.00	1.00	1.00	1.00	1.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY BAGLEY

UNIT: FIRE SERVICES ADMINISTRATION    FUND: PUBLIC SAFETY

0015 2-402

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	132,175	96,883	116,889	152,371	152,371	30.4
SERVICES AND SUPPLIES	5,463	17,023	15,445	17,140	19,290	24.9
OTHER CHARGES	70,881	42,395	61,744	59,868	56,618	8.3-
* GROSS BUDGET	208,519	156,301	194,078	229,379	228,279	17.6
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	208,519	156,301	194,078	229,379	228,279	17.6
OTHER REVENUES						
USER PAY REVENUES	2,471	19,081	6,000	6,000	6,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	2,471	19,081	6,000	6,000	6,000	.0
* UNREIMBURSED COSTS	206,048	137,220	188,078	223,379	222,279	18.2
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	1.00	.0

**DESCRIPTION:**            Budget Unit 2-402 Fire Services Administration

This budget contains appropriations for the Fire Services Administration Division of the Community Services Department. The Fire Services Manager is the County's Fire Chief, coordinating and administering the fire protection programs and activities of four County Service Areas (CSA's) for which the Board of Supervisors is the governing board. These service areas include CSA-C, CSA-D, CSA-F and CSA-G. CSA-C, CSA-D and CSA-F provide fire protection from eight fire stations throughout the County. Fire protection is also provided to the City of Live Oak by contract. 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.

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

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$229,379. This is an increase of \$35,301 (18.2%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$6,000. This is equal to last year. Therefore, the requested Unreimbursed Cost of this budget is \$223,379, which is \$35,301 (18.8%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include:

1. Assisting CSA-F in developing specifications for new fire engines.
2. Assisting CSA-C in replacing a sub-station located at 176 Pleasant Grove Road.
3. Continuing discussions with the City of Live Oak to address growth issues that impact their contract.
4. Planning fire services needs for the anticipated South County development. (Sutter Pointe)
5. Developing new methodologies for distributing information into the field during declared emergencies.

The request for Salaries and Benefits increases by \$35,482 (30.4%) compared to the FY 2007-08 Adopted Budget. This is due primarily to normal salary adjustments.

The request for Services and Supplies increases by \$1,695 (11%) compared to the FY 2007-08 Adopted Budget. This is primarily due to funds budgeted for fuel and oil purchased from sources other than those under contract with the County. This need is frequently encountered when providing strike team support in remote areas.

The request for Other Charges decreases by \$1,876 (3%) compared to the FY 2007-08 Adopted Budget. This is primarily related to the elimination of the vehicle lease program.

The Departmental Revenue available is the same as that submitted in the FY 2007-08 Adopted Budget.

CAO RECOMMENDATION:

This budget is recommended at \$228,279, which is \$1,100 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$222,279, which is \$34,201 (18.2%) greater than the FY 2007-08 Adopted Budget.

Services and Supplies are recommended at \$19,290, which is an increase of \$2,150 over requested. This is primarily due to the inclusion of a Panasonic Tough Book laptop and related software. This laptop computer is for the Fire Chief's command vehicle. This will allow the Fire Chief access to the Fire Departments Records management system which tracks important information that is used in the event of an emergency.

Other Charges are recommended at \$56,618, which is a decrease of \$3,250 from requested. This is primarily due to a decrease in Interfund Information Technology charges based upon updated information.

The Community Services Director concurs with this recommendation.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: FIRE SERVICES ADMINISTRATION DEPT 2-402  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FIRE PROTECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	43,713	58,396	72,742	72,742	96,200	96,200
51013 Special Pay	173	235	367	367		
51014 Other Pay	60,124	2,844	3,387	3,387	4,819	4,819
51100 County Contribution FICA	8,046	4,730	5,545	5,545	7,673	7,673
51101 County Contribution Medicare	23					
51110 County Contribution Retirement	9,122	13,523	14,911	14,911	21,987	21,987
51111 Retirement Allowance	3,931	5,251	6,403	6,403	8,515	8,515
51120 Co Contribution-Group Insuranc	5,010	10,218	11,848	11,848	12,380	12,380
51150 Interfund Workers Compensation	2,033	1,686	1,686	1,686	797	797
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 132,175	96,883	116,889	116,889	152,371	152,371 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	700	1,124	750	750	750	750
52060 Communications	363	1,038	700	700	1,680	1,680
52120 Maintenance Equipment	1,048	1,074	1,500	1,500	1,500	1,500
52125 Other Dept Fuel & Oil					1,500	1,500
52136 Computer Hardware						3,400
52150 Memberships	455	660	555	555	650	650
52170 Office Expenses			50	50		
52173 Subscription-Publication	754	1,089	1,190	1,190	1,190	1,190
52180 Professional/Specialized Svcs			8,000	8,000	6,920	5,670
52220 Small Tools	390	84	500	500	500	500
52230 Special Departmental Expense	1,753	11,002	1,200	1,200	1,200	1,200
52232 Employment Training		225	500	500	750	750
52250 Transportation & Travel		727	500	500	500	500
TOTAL SERVICES AND SUPPLIES	* 5,463	17,023	15,445	15,445	17,140	19,290 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	157	474	474	474	438	438
53602 Interfund Gen Insurance & Bond	59	79	94	94	92	92
53610 Interfund Postage	113	23	65	65	38	38
53611 Interfund Printing		105			233	233
53613 Interfund Fleet Admin	323	102	65	65	72	72
53615 Interfund Fuel & Oil	873	1,111	2,218	2,218	1,153	1,153
53616 Interfund Vehicle Maintenance	1,097	1,451	1,308	1,308	2,000	2,000
53620 Interfd Information Technology	1,777	724	1,481	1,481	1,481	1,788
53625 Interfund Vehicle Lease	4,354		4,354	4,354		
53628 Interfund Admin - Misc Depts	60,505	35,133	51,544	51,544	50,648	50,648
53658 Interfund Paper & Supplies	23	47	5	5	113	113
53679 Interfund Admin Veh Repl Prog	104		96	96		
53683 Interfund Drug Testing			40	40		43
53689 Interfund Physical/Drug	1,496	3,146			3,600	
TOTAL OTHER CHARGES	* 70,881	42,395	61,744	61,744	59,868	56,618 *
TOTAL GROSS BUDGET	** 208,519	156,301	194,078	194,078	229,379	228,279 *
TOTAL NET BUDGET	** 208,519	156,301	194,078	194,078	229,379	228,279 *
<b>USER PAY REVENUES</b>						

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: FIRE SERVICES ADMINISTRATION (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: FIRE PROTECTION  
 DEPT 2-402  
 FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46313 Other Services		19,081				
46573 Interfund Building Inspection	2,471		6,000	6,000	6,000	6,000
TOTAL USER PAY REVENUES	* 2,471	19,081	6,000	6,000	6,000	6,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 2,471	19,081	6,000	6,000	6,000	6,000 *
UNREIMBURSED COSTS	** 206,048	137,220	188,078	188,078	223,379	222,279 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
FMSG Fire Services Manager 6914-8432 M	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 1.00	1.00	1.00	1.00	1.00	1.00 *

EXECUTIVE SUMMARY

DEPT HEAD: LARRY BAGLEY

UNIT: COMMUNITY SERVICES

FUND: GENERAL

0001 2-701

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,656,147	2,421,768	3,353,386	3,671,158	3,671,158	9.5
SERVICES AND SUPPLIES	492,382	863,846	3,201,381	4,830,330	4,825,880	50.7
OTHER CHARGES	202,062	108,753	274,562	281,661	292,875	6.7
FIXED ASSETS	0	0	0	145,500	143,500	***
* GROSS BUDGET	3,350,591	3,394,367	6,829,329	8,928,649	8,933,413	30.8
INTRAFUND TRANSFERS	191,930	125,085	507,041	830,981	522,488	3.0
* NET BUDGET	3,542,521	3,519,452	7,336,370	9,759,630	9,455,901	28.9
OTHER REVENUES						
USER PAY REVENUES	2,176,245	1,594,980	3,113,352	5,575,665	5,595,774	79.7
GOVERNMENTAL REVENUES	462,249	459,101	1,417,479	1,509,810	1,509,168	6.5
TOTAL OTHER REVENUES	2,638,494	2,054,081	4,530,831	7,085,475	7,104,942	56.8
* UNREIMBURSED COSTS	904,027	1,465,371	2,805,539	2,674,155	2,350,959	16.2-
ALLOCATED POSITIONS	37.00	40.00	39.00	39.00	39.00	.0

**DESCRIPTION:** Budget Unit 2-701 Community Services

The Community Services Department provides a variety of municipal-type services to the citizens of Sutter County. This budget contains appropriations and revenues related to building inspection, planning, environmental health, code enforcement, animal control services, the General Plan Update, the Certified Unified Program Agency (CUPA), the County's share of LAFCO expenses, and revenue and expenditures related to the Sutter Pointe/Measure M South County development application. The administrative costs of fire services and the emergency services budget are contained in the Public Safety Fund (0015). The individual County Service Areas that provide fire protection and related services each have a separate budget in separate funds (0301, 0305, 0309, and 0311). Housing programs are budgeted in funds 0253, 0284 and 0285. The spay/neuter program is budgeted in fund 0276. User impact fees are budgeted in funds 0126, 0196, 0266, 5264 and 0100 through 0109. Much of the funding for the services provided from this budget come from user fees as well as other governmental entities that contract with the County for services.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$9,759,630. This is an increase of \$2,423,260 (33%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$7,085,475. This is an increase of \$2,554,644 (56.4%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$2,674,155 which is a decrease of \$131,384 (4.7%) from the prior year.

Major projects and policy issues for this budget unit in the upcoming year include:

- Continue the Comprehensive General Plan Update. During FY 2007-08, a consulting contract was completed, the technical background report was prepared, the General Plan Advisory committee (GPAC) was selected by the Board and regular meetings began. GPAC meetings, public workshops and joint Planning Commission/Board of Supervisors meetings will be scheduled throughout FY 2008-09. This will culminate in policies and an environmental impact report being presented for the Board's consideration for adoption in early 2010.

- Continue processing the Sutter Pointe Specific Plan. The Specific Plan documents and project environmental impact report will be available for public review and Board consideration in FY 2008-09.
- Begin processing an application for an interchange at Highway 99 and Riego Road which is related to the Sutter Pointe project. The project is funded by Caltrans and Sutter Pointe. The department will be involved during the development phase with construction anticipated to begin in the spring of 2011.
- Implementation of the Above-Ground Petroleum Storage Act program. This program was previously administered by the Regional Water Quality Control Board. In this fiscal year, the CUPA program will take over the administration for Sutter County. Funding is provided by a state grant.
- Continue planning for the construction of a new Animal Control Shelter. The department anticipates the County entering into agreements with the Cities of Yuba City and Live Oak in FY 2008-09 for the selection of an architectural firm to begin the shelter design.
- Purchase and installation of a file system to expand existing storage of mandated documents. The active file storage has expanded over 100% since 2001 (from 400 linear feet to over 800 linear feet).
- Coordination/planning of expanded office space at 1130 Civic Center Boulevard once the current private-sector tenants vacate their space in May 2008. The department will be working with Public Works Facilities to plan effective utilization of the overall office space at 1130 Civic Center Boulevard.
- Manage various Yuba-Sutter Natural Community Conservation Plan/Habitat Conservation Plan (NCCP/HCP) Grants and housing program grants (housing rehabilitation and HOME Tenant Based Rental Assistance).

The Requested budget for each program is summarized in the following table:

Major Object	Dept. Wide	Building Inspection	LAFCO	Planning	Environ. Health	Animal Control	CUPA	Sutter Pointe	99/Riego Rd Interchange	TOTAL
Program #	21	22	23	24	25	26	27	28	29	
Salary/Bene	901,254	294,153	0	1,085,587	690,898	699,266	0	0	0	3,671,158
Svcs/Supply	18,400	16,700	0	1,713,214	23,700	103,266	30,050	525,000	2,400,000	4,830,330
Other Chgs	29,292	27,853	19,800	23,620	26,806	54,290	0	100,000	0	281,661
Fixed Assets	24,000	25,500	0	0	0	96,000	0	0	0	145,500
IF Trans	<773,486>	220,814	0	168,654	71,188	391,261	202,550	400,000	150,000	830,981
Expenditures	199,460	585,020	0	2,991,075	812,592	1,344,083	232,600	1,025,000	2,550,000	9,759,630
Revenues	83,541	352,000	0	973,397	812,592	1,056,345	232,600	1,025,000	2,550,000	7,085,475
Un-reimbursed	115,919	233,020	19,800	2,017,678	0	287,738	0	0	0	2,674,155

The request for Salaries and Benefits increases by \$317,772 (9.5%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is merit increases, reclassifications and related benefits.

The request for Services and Supplies increases by \$1,628,949 (50.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to expenditures related to the anticipated Highway 99/Riego Road interchange project which is fully funded by the developer.

The request for Other Charges increases by \$7,099 (2.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to anticipated increases in costs from the Information Technology Department for support services relative to the department's request for additional desktop and laptop computers.

The request for Intrafund Charges increases by \$323,940 (63.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to expenses related to the Measure M development project and the Highway 99/Riego Road interchange project which is fully funded by the developer.

The request for Fixed Assets totals \$145,500. The Automated Filing System (\$24,000) is requested to accommodate the department's expanding files and records. One vehicle (\$25,500) is requested by Building Inspection to replace a vehicle totaled in an accident in February 2008. Two vehicles (\$50,000) are requested for two Animal Control Officer positions that were approved in FY 2007-08 and are anticipated to be filled in FY 2008-09 to better serve the growing needs of the community. The two animal transport units (\$46,000) are requested to provide officers the ability to transport more than one animal at a time and in a climate controlled enclosure. The department requests that one of the animal transport units be authorized to be ordered on July 1, 2008 so that it may be mounted on a replacement vehicle anticipated for delivery this summer. Each of these items is listed in the accompanying budget detail.

Total departmental revenue available increases by \$2,554,644 (56.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the anticipated Highway 99/Riego Road interchange project.

#### CAO RECOMMENDATION:

The Net Budget is recommended at \$9,455,901, which is \$303,729 less than requested. Revenues are recommended at \$7,104,942, which is \$19,467 more than requested. Therefore, the Unreimbursed Cost of this budget is \$2,350,959, which is \$454,580 (16.2%) less than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$4,825,880, which is \$4,450 less than requested. This is due to minor adjustments in Office Expenses and Special Departmental Expenses based on the most recent information.

Other Charges is recommended at \$292,875, which is \$11,214 more than requested. This is primarily due to an increase in Interfund Information Technology charges.

Fixed Assets are recommended at \$143,500, which is \$2,000 less than requested. This is due the correction of the cost associated with the Building Maintenance Vehicle. The vehicles recommended are one full-size ½ ton extended Cap pickup which replaces vehicle #1303 which was totaled on February 11<sup>th</sup> and two new full-size ¾ ton extended cab pickups for the new animal control officer position approved in FY 2007-08.

Intrafund Transfers are recommended at \$522,488, which is \$308,493 less than requested. This is primarily due to Intrafund Measure M account which was decreased by \$325,000. The decrease to the Department's request was necessary to balance Intrafund Measure M. Other minor adjustments to various Intrafund accounts were made to balance those accounts.

Revenues are recommended at \$7,104,942, which is \$19,467 more than requested. This is primarily due to an increase in Animal Control revenue to cover expenses that were requested after the Department made its request.

The Community Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COMMUNITY SERVICES DEPT 2-701  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION

	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
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SALARIES AND EMPLOYEE BENEFITS

51010 Permanent Salaries	1,627,130	1,501,765	2,135,131	2,135,131	2,407,554	2,407,554
51011 Planning Commission	2,998	4,895	5,000	5,000	5,000	5,000
51013 Special Pay	30		30,000	30,000	2,845	2,845
51014 Other Pay	48,689	33,120	24,848	24,848	33,449	33,449
51020 Extra Help	28,879	11,232				
51030 Overtime	47,821	34,153	22,000	22,000	30,000	30,000
51100 County Contribution FICA	130,118	117,251	162,314	162,314	183,486	183,486
51101 County Contribution Medicare	60					
51102 Payroll Taxes	22					
51110 County Contribution Retirement	262,797	245,112	352,787	352,787	398,125	398,125
51111 Retirement Allowance	128,114	117,148	169,186	169,186	187,739	187,739
51120 Co Contribution-Group Insurance	241,130	218,286	327,459	327,459	355,636	355,636
51130 Co Contrib Unemployment Insurc	1,370	14,146				
51150 Interfund Workers Compensation	136,989	124,660	124,661	124,661	67,324	67,324
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,656,147	2,421,768	3,353,386	3,353,386	3,671,158	3,671,158 *

SERVICES AND SUPPLIES

52050 Clothing & Personal	1,330	1,723	2,800	2,800	2,800	2,800
52060 Communications	16,742	12,226	16,500	16,500	20,050	18,300
52120 Maintenance Equipment	1,007	1,378	850	850	1,300	1,300
52130 Maintenance Structure/Imprvmt	5,954	534	1,000	1,000	4,000	4,000
52135 Software License & Maintenance	19,073	27,947	26,720	26,720	29,190	29,190
52136 Computer Hardware	5,879				4,000	4,000
52150 Memberships	2,279	3,076	4,057	4,057	4,600	4,100
52156 Prof & Spec EIR Consultants			250,000	250,000	250,000	250,000
52170 Office Expenses	7,493	6,792	7,600	7,600	8,800	8,300
52173 Subscription-Publication	6,606	7,537	8,200	8,200	6,026	5,326
52180 Professional/Specialized Svcs	319,319	420,415	1,505,304	1,534,916	3,607,614	3,607,614
52190 Publication Legal Notice	1,819	909	3,000	3,000	4,000	3,000
52193 Prof & Spec Services Admin		14,127			4,000	4,000
52195 Prof & Spec General Plan	1,604	291,400	1,250,000	1,250,000	750,000	750,000
52220 Small Tools	2,331	1,098	3,600	3,600	3,400	3,400
52225 Office Equipment	4,134	958	5,550	5,550	12,100	12,100
52230 Special Departmental Expense	54,503	40,664	57,450	57,450	55,200	55,200
52232 Employment Training	9,533	7,934	17,500	17,500	17,500	17,500
52244 Spec Dept Exp-Spay/Neuter	13,060	11,820	15,000	15,000	15,000	15,000
52250 Transportation & Travel	10,268	4,528	17,250	17,250	19,750	19,750
52260 Utilities	9,448	8,780	9,000	9,000	11,000	11,000
TOTAL SERVICES AND SUPPLIES	* 492,382	863,846	3,201,381	3,230,993	4,830,330	4,825,880 *

OTHER CHARGES

53200 Contribution to Other Agencies	27,500	19,800	19,800	19,800	19,800	19,800
53601 Interfund Ins ISF Premium	3,318	10,596	10,596	10,596	12,539	12,539
53606 Interfund Building Inspection	2,471		6,000	6,000	6,000	6,000
53608 Interfund Vehicle Rental	1,295	1,125	800	800	1,476	1,476
53613 Interfund Fleet Admin	4,920	2,817	4,328	4,328	4,761	4,761
53615 Interfund Fuel & Oil	21,759	18,382	27,140	27,140	33,951	33,951
53616 Interfund Vehicle Maintenance	23,759	16,912	14,706	14,706	20,300	20,300
53619 Interfund Misc. Transfer			100,000	100,000	100,000	

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COMMUNITY SERVICES DEPT 2-701  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53620 Interfund Information Technology	82,202	38,718	68,762	68,762	81,564	92,928
53623 Interfund Fingerprints	150	100	100	100	150	
53625 Interfund Vehicle Lease	32,373		20,872	20,872		
53679 Interfund Admin Veh Repl Prog	1,563		1,458	1,458		
53685 Interfund Office Expense		7				
53687 Inter Special Dept Expense	25					
53689 Interfund Physical/Drug	727	296			1,120	1,120
53694 Interfund Measure M						100,000
TOTAL OTHER CHARGES	* 202,062	108,753	274,562	274,562	281,661	292,875 *
FIXED ASSETS						
54300 Equipment						
54300 High Density Filing System	1				24,000	24,000
54300 Chassis Mount Transport Unit-2	2				23,000	23,000
54300 Chassis Mount Transport Unit-1	3				23,000	23,000
54300 Full Sized 3/4 Ton PU - 1	4				25,000	25,000
54300 Full Sized 3/4 Ton PU - 2	5				25,000	25,000
54300 Full Sized 1/2 Ton XCab PU	6				25,500	23,500
TOTAL FIXED ASSETS	*				145,500	143,500 *
TOTAL GROSS BUDGET	** 3,350,591	3,394,367	6,829,329	6,858,941	8,928,649	8,933,413 *
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services	451		1,302	1,302	1,432	1,432
55202 Intrafund Postage	13,338	8,698	18,168	18,168	11,496	11,496
55203 Intrafund Printing	2,555	4,934	6,091	6,091	8,948	8,948
55204 Intrafund Copier Rental	3,368	2,411	3,584	3,584	3,465	3,465
55205 Intrafund Gen Insurance/Bonds	580	730	887	887	806	806
55206 Intrafund Paper and Supplies	1,965	1,848	1,815	1,815	2,834	2,834
55207 Intrafund Safety Admin		304-				
55211 Intrafund Fingerprints	256	128	194	194		347
55216 Intrafund Mapping Service		767-	2,000-	2,000-		1,000-
55218 Intra Cert Unif Prog Agency-Ag	79,125	60,047	75,000	75,000	75,000	75,000
55221 Intrafund Measure M	57,373	45,509	75,000	75,000	400,000	75,000
55229 Intrafund Plant Acquisition	5,920		300,000	300,000	300,000	300,000
55231 Intrafund Building Inspection	27,000		27,000	27,000	27,000	27,000
55235 Intrafund Administration Svcs	1-					
55238 Intrafund Other		1,851				
55240 Intrafund Overhead (A-87) Cost						17,160
TOTAL INTRAFUND TRANSFERS	* 191,930	125,085	507,041	507,041	830,981	522,488 *
TOTAL NET BUDGET	** 3,542,521	3,519,452	7,336,370	7,365,982	9,759,630	9,455,901 *
USER PAY REVENUES						
42100 Animal Licenses	81,373	59,879	100,000	100,000	110,000	110,000
42152 Food Facility Permits	101,382	83,380	95,000	95,000	100,000	100,000
42153 Recreational Health Permits	21,760	7,840	21,000	21,000	21,000	21,000
42154 Public Water System Permits	2,420	1,260	2,000	2,000	2,000	2,000
42155 L W Pumper Permits	4,680	4,140	4,000	4,000	4,500	4,500
42156 Project Permits	86,960	63,480	85,000	85,000	85,000	85,000

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COMMUNITY SERVICES DEPT 2-701  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
42300 Construction Permits	431,021	277,676	400,000	400,000	350,000	350,000
42630 Mobile Home Permits	1,120	1,190	1,500	1,500	2,000	2,000
42700 Admin Fees-from other Agencies	182	44				
46103 LAFCD Contracts	44,394	15,417	20,000	20,000	50,000	50,000
46104 Williamson Act Fee	8,700	4,900	2,000	2,000	2,000	2,000
46149 EIR Consultants			50,000	50,000	50,000	50,000
46150 Photocopy Charges	1,034	1,189	2,000	2,000	1,500	1,500
46195 Animal Control Services	61,703	51,492	65,000	65,000	65,000	65,000
46226 Developer Permit Appeal Fees	3,000	750	500	500	500	500
46311 Plan Review	9,540	9,420	8,500	8,500	10,000	10,000
46312 Land Use	59,900	44,820	50,000	50,000	60,000	60,000
46320 Other Chgs Current Services	175,295	130,248	100,000	100,000	75,000	75,000
46332 Hazardous Materials	111,338	100,896	127,500	127,500	127,500	127,500
46342 CUFA Surcharge	9,876	11,232	10,000	10,000	13,000	13,000
46343 CalARP Surcharge	2,970	2,970	3,200	3,200	2,700	2,700
46344 UST Surcharge	971	1,160	1,500	1,500	1,000	1,000
46359 Transfer From Trust Fund			50,000	50,000	50,000	50,000
46575 Interfund Admin-Misc Depts	103,984	61,038	88,754	88,754	82,041	82,041
46578 Interfund Trans In-Special Rev	13,060	5,220	17,000	17,000	15,000	16,000
46589 Interfund Environmental Health	455,377	226,141	537,492	537,492	530,092	532,041
46608 Inter Miscellaneous Revenue		192				
47500 Other Revenue	344,987	401,919	1,133,530	1,133,530	3,581,000	3,598,160
47503 Contribution From Oth Agency	37,121	25,495	136,376	136,376	183,332	183,332
47510 Donations	2,097	1,592	1,500	1,500	1,500	1,500
TOTAL USER PAY REVENUES	* 2,176,245	1,594,980	3,113,352	3,113,352	5,575,665	5,595,774 *
GOVERNMENTAL REVENUES						
45111 APSA Grant					22,400	22,400
45131 St Other Revenue	60,000	61,234	60,000	84,000	60,000	60,000
45289 St Fish And Game Grants	20,860	37,294	653,466	653,466	562,565	562,565
45560 Yuba City Animal Control	348,056	318,907	627,903	627,903	761,064	760,585
45562 Live Oak Animal Control	33,333	41,666	76,110	76,110	103,781	103,618
TOTAL GOVERNMENTAL REVENUES	* 462,249	459,101	1,417,479	1,441,479	1,509,810	1,509,168 *
TOTAL REVENUES	** 2,638,494	2,054,081	4,530,831	4,554,831	7,085,475	7,104,942 *
UNREIMBURSED COSTS	** 904,027	1,465,371	2,805,539	2,811,151	2,674,155	2,350,959 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DIGS Dir of Community Services	8270- 13 M	1.00	1.00	1.00	1.00	1.00
ADCS Asst Director Community Serv	7488-9124 M	1.00	1.00	1.00	1.00	1.00
BIDC Bldg Inspection Division Chief	5558-6781 M	1.00	1.00	1.00	1.00	1.00
PLDC Planning Division Chief	7129-8682 M	1.00	1.00	1.00	1.00	1.00
EHDC Env Health Division Chief	5813-7129 M	1.00	1.00	1.00	1.00	1.00
PREL Principal Planner	6461-7877 M	2.00	2.00	2.00	2.00	2.00
PREL Principal Planner	6461-7877 M	1.00	1.00	1.00	1.00	1.00
OR						
SEPL Senior Planner	5941-7241 P					
ADSO Admin Services Officer	5277-6461 M	1.00	1.00	1.00	1.00	1.00
BINS Building Inspector III	4358-5346 P	2.00	2.00	2.00	2.00	2.00



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COMMUNITY SERVICES DEPT 2-701  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OR						
BIN2 Building Inspector II	3923-4852 P					
SEPL Senior Planner	5941-7241 P 2.00	2.00	2.00	2.00	2.00	2.00
OR						
ASSP Associate Planner	5109-6235 P					
ASSP Associate Planner	5109-6235 P 2.00	2.00	2.00	2.00	2.00	2.00
OR						
ASPL Asst Planner	4592-5619 P					
GISA Geographic Info Syst Analyst	4852-5941 P 1.00	1.00	1.00	1.00	1.00	1.00
SJEH Supvg Env Health Specialist	4839-5920 S 1.00	1.00	1.00	1.00	1.00	1.00
EHS3 Env Health Specialist III	4137-5109 P 3.00	3.00	3.00	3.00	3.00	3.00
OR						
EHS2 Env Health Specialist II	3718-4592 P					
EHS2 Env Health Specialist II	3718-4592 P 2.00	2.00	2.00	2.00	2.00	2.00
OR						
EHS1 Env Health Specialist I	3328-4137 P					
SJAN Supvg Animal Control Officer	3318-4126 S 1.00	1.00	1.00	1.00	1.00	1.00
ANC2 Animal Control Officer II	2790-3482 G 1.00	1.00	1.00	1.00	1.00	1.00
ANCL Animal Control Officer I	2502-3116 G 4.00	6.00	5.00	6.00	5.00	5.00
OFA3 Office Assistant III	2442-3036 G 1.00	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2182-2716 G	1.00	1.00	1.00	1.00	1.00
KEAS Kennel Assistant	1805-2246 G 1.00	1.00	1.00	1.00	1.00	1.00
SPTE Senior Permit Technician	3116-3879 G 1.00	1.00	1.00	1.00	1.00	1.00
PETE Permit Technician	2952-3675 G 2.00	2.00	2.00	2.00	2.00	2.00
EXS2 Executive Secretary II	3205-3969 G 1.00	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III	2442-3036 G 3.00	3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 37.00	40.00	39.00	40.00	39.00	39.00 *

# COUNTY CLERK

SECTION D

EXECUTIVE SUMMARY

DEPT HEAD: DONNA JOHNSTON

UNIT: CLERK OF THE BOARD

FUND: GENERAL

0001 1-105

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	137,384	114,807	147,774	168,095	168,095	13.8
SERVICES AND SUPPLIES	4,768	3,801	7,665	7,060	7,060	7.9-
OTHER CHARGES	8,718	2,474	6,508	6,521	9,418	44.7
FIXED ASSETS	5,207	0	0	0	0	.0
* GROSS BUDGET	156,077	121,082	161,947	181,676	184,573	14.0
INTRAFUND TRANSFERS	912	790	785	1,505	1,305	66.2
* NET BUDGET	156,989	121,872	162,732	183,181	185,878	14.2
OTHER REVENUES						
USER PAY REVENUES	2,939	2,612	3,000	3,400	3,400	13.3
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	2,939	2,612	3,000	3,400	3,400	13.3
* UNREIMBURSED COSTS	154,050	119,260	159,732	179,781	182,478	14.2
ALLOCATED POSITIONS	2.10	2.10	2.10	2.10	2.10	.0

**DESCRIPTION:** Budget Unit 1-105 Clerk of the Board

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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$183,181. This is an increase of \$20,449 (12.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$3,400. This is an increase from last year. Therefore, the requested Unreimbursed Cost of this budget is \$179,781 which is \$20,049 (12.6%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include microfilming of Board records and agreements.

The request for Salaries and Benefits increases by \$20,321 (13.8%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is normal salary increases and an increase to Extra Help to facilitate the electronic archiving of Board records and agreements.

No Fixed Assets are requested.

**CAO RECOMMENDATION:**

This budget is recommended at \$185,878, which is \$2,697 more than requested. Revenues are recommended at \$3,400 as requested. The Unreimbursed Cost of this budget is \$182,478, which is \$22,746 (14.2%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended as requested

Other Charges are recommended at \$9,418 which is \$2,897 more than requested based on updated Interfund Information Technology cost.

Intrafund Costs are recommended at \$1,305, essentially as requested.

Revenue is recommended as requested.

The Clerk-Recorder concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	CLERK OF THE BOARD				DEPT 1-105
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	GENERAL				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	LEGISLATIVE AND ADMINISTRATIVE				FUND 0001
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	85,557	70,157	91,378	91,378	102,583	102,583
51013	Special Pay	2,287	1,872	2,500	2,500	3,000	3,000
51014	Other Pay	968	305	762	762	2,500	2,500
51020	Extra Help	1,484	2,265	1,800	1,800	3,400	3,400
51030	Overtime	65	46	300	300	270	270
51100	County Contribution FICA	6,503	5,361	7,007	7,007	8,103	8,103
51110	County Contribution Retirement	13,943	11,693	15,326	15,326	17,430	17,430
51111	Retirement Allowance	6,738	5,537	7,265	7,265	8,175	8,175
51120	Co Contribution-Group Insuranc	19,445	17,231	21,096	21,096	22,460	22,460
51150	Interfund Workers Compensation	394	340	340	340	174	174
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 137,384	114,807	147,774	147,774	168,095	168,095 *
SERVICES AND SUPPLIES							
52060	Communications	269	301	300	300	330	330
52120	Maintenance Equipment			100	100	500	500
52150	Memberships	225	300	225	225	300	300
52170	Office Expenses	1,108	931	1,000	1,000	1,100	1,100
52180	Professional/Specialized Svcs	818		3,000	3,000	1,000	1,000
52210	Rents/Leases Structures/Ground	1,964	1,201	2,110	2,110	2,170	2,170
52225	Office Equipment		642				
52232	Employment Training		295			460	460
52250	Transportation & Travel	384	131	930	930	1,200	1,200
	TOTAL SERVICES AND SUPPLIES	* 4,768	3,801	7,665	7,665	7,060	7,060 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	121	467	467	467	486	486
53620	Interfd Information Technology	8,538	2,007	6,006	6,006	6,000	8,897
53623	Interfund Fingerprints	25					
53689	Interfund Physical/Drug	34		35	35	35	35
	TOTAL OTHER CHARGES	* 8,718	2,474	6,508	6,508	6,521	9,418 *
FIXED ASSETS							
54300	Equipment	5,207					
	TOTAL FIXED ASSETS	* 5,207					*
	TOTAL GROSS BUDGET	** 156,077	121,082	161,947	161,947	181,676	184,573 *
INTRAFUND TRANSFERS							
55202	Intrafund Postage	58	321			695	695
55203	Intrafund Printing	303	69	159	159	200	
55204	Intrafund Copier Rental	482	361	530	530	528	528
55205	Intrafund Gen Insurance/Bonds	37	39	57	57	43	43
55211	Intrafund Fingerprints	32		39	39	39	39
	TOTAL INTRAFUND TRANSFERS	* 912	790	785	785	1,505	1,305 *
	TOTAL NET BUDGET	** 156,989	121,872	162,732	162,732	183,181	185,878 *
USER PAY REVENUES							
47500	Other Revenue	2,939	2,612	3,000	3,000	3,400	3,400

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 2008-09 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL USER PAY REVENUES	*	2,939	2,612	3,000	3,000	3,400	3,400 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	2,939	2,612	3,000	3,000	3,400	3,400 *
UNREIMBURSED COSTS	**	154,050	119,260	159,732	159,732	179,781	182,478 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
COCL County Clerk-Recorder		FLAT 8261	.10	.10	.10	.10	.10
BDC3 Board Clerk III		3104-3845 C	1.00	2.00	2.00	2.00	2.00
OR							
BDC2 Board Clerk II		2939-3662 C					
OR							
BDC1 Board Clerk I		2642-3284 C					
BDC2 Board Clerk II		2939-3662 C	1.00				
OR							
BDC1 Board Clerk I		2642-3284 C					
TOTAL BUDGET UNIT POSITIONS	**	2.10	2.10	2.10	2.10	2.10	2.10 *

EXECUTIVE SUMMARY

DEPT HEAD: DONNA JOHNSTON

UNIT: ELECTIONS

FUND: GENERAL

0001 1-502

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	283,821	326,018	413,921	400,416	400,416	3.3-
SERVICES AND SUPPLIES	278,141	293,208	546,153	325,640	325,640	40.4-
OTHER CHARGES	38,094	19,093	38,570	38,257	44,171	14.5
FIXED ASSETS	0	91,855	97,500	0	0	100.0-
* GROSS BUDGET	600,056	730,174	1,096,144	764,313	770,227	29.7-
INTRAFUND TRANSFERS	10,061	8,754	15,212	10,973	10,973	27.9-
* NET BUDGET	610,117	738,928	1,111,356	775,286	781,200	29.7-
OTHER REVENUES						
USER PAY REVENUES	141,040	8,374	56,210	143,700	143,700	155.6
GOVERNMENTAL REVENUES	9,783	753	1,100	1,100	1,100	.0
TOTAL OTHER REVENUES	150,823	9,127	57,310	144,800	144,800	152.7
* UNREIMBURSED COSTS	459,294	729,801	1,054,046	630,486	636,400	39.6-
ALLOCATED POSITIONS	4.80	4.80	4.80	4.80	4.80	.0

DESCRIPTION: Budget Unit 1-502 Elections

This budget unit, which is administered by the County Clerk-Recorder, funds all local elections for the federal and state governments, as well as all county, city, school and special district elections in Sutter County. Follow-up and purging of inactive registrants is required as part of voter registration maintenance.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$775,286. This is a decrease of \$336,070 (30.2%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$144,800. This is an increase of \$87,490 (152.7%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$630,486 which is \$423,560 (40.2%) less than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include the November 2008 General election.

The request for Salaries and Benefits decreases by \$13,505 (3.3%) compared to the FY 2007-08 Adopted Budget. With a decrease in the number of elections, less overtime and extra help required.

The request for Services and Supplies decreases by \$220,513 (40.4%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is a decreased need for postage, printing and election supplies as there is only one election for the fiscal year.

No Fixed Assets are requested.

The request for Intrafund Charges decreases by \$4,239 (27.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in Intrafund Postage and Printing costs.

Total departmental revenue available increases by \$87,490 (152.7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to statement revenues.

CAO RECOMMENDATION:

This budget is recommended essentially as requested at \$781,200.

Based on updated cost information, a \$5,914 increase has been made in the Interfund Information Technology account. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$636,400, which is \$417,646 (39.6%) less than the FY 2007-08 Adopted Budget.

The Clerk-Recorder concurs with the recommended budget.



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: ELECTIONS FUNCTION: GENERAL ACTIVITY: ELECTIONS		DEPT 1-502 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		156,522	166,255	205,437	205,437	230,503	230,503
51013 Special Pay				1,200	1,200		
51014 Other Pay		1,296	28,716	4,025	4,025	4,400	4,400
51020 Extra Help		34,028	29,150	70,163	70,163	35,000	35,000
51030 Overtime		1,689	4,020	15,600	15,600	10,000	10,000
51100 County Contribution FICA		13,058	16,641	21,435	21,435	20,454	20,454
51110 County Contribution Retirement		25,719	28,617	33,626	33,626	38,073	38,073
51111 Retirement Allowance		12,404	13,504	15,916	15,916	17,829	17,829
51120 Co Contribution-Group Insuranc		37,329	37,058	45,143	45,143	43,623	43,623
51130 Co Contrib Unemployment Insmc		120	681				
51150 Interfund Workers Compensation		1,656	1,376	1,376	1,376	534	534
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	283,821	326,018	413,921	413,921	400,416	400,416 *
<b>SERVICES AND SUPPLIES</b>							
52060 Communications		1,152	1,283	1,350	1,350	2,100	2,100
52120 Maintenance Equipment		350	1,610	55,591	55,591	61,600	61,600
52135 Software License & Maintenance		34,061	28,433	30,775	30,775	32,900	32,900
52136 Computer Hardware		4,680	13,757	10,900	10,900	1,000	1,000
52150 Memberships		225	300	340	340	300	300
52170 Office Expenses		5,292	3,629	4,200	4,200	4,500	4,500
52171 Copy/Printing Costs			123	550	550	550	550
52172 Postage		4,304	12,251	9,770	9,770	10,200	10,200
52173 Subscription-Publication		358	585	350	350	590	590
52180 Professional/Specialized Svcs		4,640	16,143	10,770	10,770	5,000	5,000
52210 Rents/Leases Structures/Ground		3,339	3,020	2,600	2,600	2,900	2,900
52212 Special Dept Exp Transportatn				1,000	1,000		
52225 Office Equipment		1,406	5,467	1,950	1,950		
52230 Special Departmental Expense		212,565	201,696	406,838	412,451	195,000	195,000
52232 Employment Training		2,850	3,361	1,569	1,569	3,200	3,200
52250 Transportation & Travel		2,919	1,211	6,450	6,450	5,800	5,800
52251 Staff Training			339	1,150	1,150		
TOTAL SERVICES AND SUPPLIES	*	278,141	293,208	546,153	551,766	325,640	325,640 *
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium		452	2,527	2,527	2,527	2,019	2,019
53620 Interfd Information Technology		37,385	16,304	36,043	36,043	36,043	41,957
53623 Interfund Fingerprints		75	125				
53685 Interfund Office Expense		25					
53689 Interfund Physical/Drug		157	137			195	195
TOTAL OTHER CHARGES	*	38,094	19,093	38,570	38,570	38,257	44,171 *
<b>FIXED ASSETS</b>							
54300 Equipment			91,855	97,500	97,500		
TOTAL FIXED ASSETS	*		91,855	97,500	97,500		*
TOTAL GROSS BUDGET	**	600,056	730,174	1,096,144	1,101,757	764,313	770,227 *
<b>INTRAFUND TRANSFERS</b>							
55201 Intrafund Copy Services				851	851	936	936

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ELECTIONS DEPT 1-502  
COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: ELECTIONS FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
55202 Intrafund Postage	6,134	5,192	10,105	10,105	5,446	5,446
55203 Intrafund Printing	1,235	165	995	995	260	260
55204 Intrafund Copier Rental	1,946	1,617	2,141	2,141	2,141	2,141
55205 Intrafund Gen Insurance/Bonds	286	573	510	510	662	662
55206 Intrafund Paper and Supplies	364	344	418	418	336	336
55211 Intrafund Fingerprints	96	96	192	192	192	192
55216 Intrafund Mapping Service		767			1,000	1,000
TOTAL INTRAFUND TRANSFERS	* 10,061	8,754	15,212	15,212	10,973	10,973 *
TOTAL NET BUDGET	** 610,117	738,928	1,111,356	1,116,969	775,286	781,200 *
USER PAY REVENUES						
46125 Election Services	127,343		30,000	30,000	130,000	130,000
46127 Candidate Filing/Statement Fee		6,131	9,060	9,060	700	700
46578 Interfund Trans In-Special Rev	9,815		10,150	10,150	10,000	10,000
47500 Other Revenue	3,882	2,243	7,000	7,000	3,000	3,000
TOTAL USER PAY REVENUES	* 141,040	8,374	56,210	56,210	143,700	143,700 *
GOVERNMENTAL REVENUES						
45111 St Grant	8,355					
45280 St Mandate Postcard Reg	1,428	753	1,100	1,100	1,100	1,100
TOTAL GOVERNMENTAL REVENUES	* 9,783	753	1,100	1,100	1,100	1,100 *
TOTAL REVENUES	** 150,823	9,127	57,310	57,310	144,800	144,800 *
UNREIMBURSED COSTS	** 459,294	729,801	1,054,046	1,059,659	630,486	636,400 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COCL County Clerk-Recorder	FLAT 8261	.30	.30	.30	.30	.30
STAN Staff Analyst	4263-5277 M	.50	.50	.50	.50	.50
ASRV Asst Reg Voters	3830-4739 M	1.00	1.00	1.00	1.00	1.00
ELC2 Elections Clerk II	2574-3205 G	3.00	3.00	3.00	3.00	3.00
OR						
ELC1 Elections Clerk I	2311-2869 G					
TOTAL BUDGET UNIT POSITIONS	** 4.80	4.80	4.80	4.80	4.80	4.80 *

EXECUTIVE SUMMARY

DEPT HEAD: DONNA JOHNSTON

UNIT: RECORDER

FUND: GENERAL

0001 2-706

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	369,261	296,848	426,165	479,641	479,641	12.5
SERVICES AND SUPPLIES	117,589	67,443	119,010	128,885	128,885	8.3
OTHER CHARGES	41,125	17,764	31,976	47,280	47,280	47.9
FIXED ASSETS	0	8,328	10,000	0	0	100.0-
* GROSS BUDGET	527,975	390,383	587,151	655,806	655,806	11.7
INTRAFUND TRANSFERS	18,395	11,351	20,473	16,104	16,104	21.3-
* NET BUDGET	546,370	401,734	607,624	671,910	671,910	10.6
OTHER REVENUES						
USER PAY REVENUES	546,370	177,536	607,624	671,910	671,910	10.6
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	546,370	177,536	607,624	671,910	671,910	10.6
* UNREIMBURSED COSTS	0	224,198	0	0	0	.0
ALLOCATED POSITIONS	6.80	6.80	6.80	6.80	6.80	.0

**DESCRIPTION:** Budget Unit 2-706 Recorder

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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$671,910. This is an increase of \$64,286 (10.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$671,910. This is an increase of \$64,286 (10.6%) from last year. Therefore, the requested Unreimbursed Cost of this budget is 0, which is the same as the prior year.

Major projects and policy issues include the use of extra help to convert maps into CD's for reproduction by the public, and data entry of previously filed vitals for faster access.

The request for Salaries and Benefits increases by \$53,476 (12.5%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is normal salary increases.

The request for Services and Supplies increases by \$9,875 (8.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in Maintenance of Equipment and Computer Hardware.

The request for Other Charges increases by \$15,304 (47.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in the Interfund ISF Insurance premiums and Interfund Information Technology based on updated cost information.

The request for Intrafund Transfers decreases by \$4,369 (21.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decrease in postage costs.

Total departmental revenues increases by \$64,286 (10.6%) compared to the FY 2007-08 Adopted Budget. Although recorder fees decreases, the increases in the transfer from the three Special Revenue funds

(Recorder's Upgrading Fee fund, Micrographics Fees Fund, and Vital/Statistics Trust Fund) offset the decrease in user pay revenue.

CAO RECOMMENDATION:

This budget is recommended as requested.

This budget is funded through user pay fees and Special Revenue funds.

The Clerk-Recorder concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: RECORDER FUNCTION: PUBLIC PROTECTION ACTIVITY: OTHER PROTECTION		DEPT 2-706 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		242,255	194,882	277,142	277,142	315,290	315,290
51013 Special Pay						1,200	1,200
51014 Other Pay			611	1,588	1,588	1,750	1,750
51020 Extra Help		2,634	2,155	6,967	6,967	7,200	7,200
51030 Overtime				2,989	2,989	1,000	1,000
51100 County Contribution FICA		17,855	14,296	21,277	21,277	24,033	24,033
51110 County Contribution Retirement		38,531	31,837	45,100	45,100	52,275	52,275
51111 Retirement Allowance		18,514	15,038	21,301	21,301	24,453	24,453
51120 Co Contribution-Group Insuranc		45,850	36,284	48,056	48,056	51,380	51,380
51130 Co Contrib Unemployment Insinc		1,610					
51150 Interfund Workers Compensation		2,012	1,745	1,745	1,745	1,060	1,060
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	369,261	296,848	426,165	426,165	479,641	479,641 *
<b>SERVICES AND SUPPLIES</b>							
52060 Communications		2,071	1,451	2,250	2,250	2,100	2,100
52120 Maintenance Equipment		4,026	3,500	3,910	3,910	5,000	5,000
52135 Software License & Maintenance		34,202	29,302	37,750	37,750	44,750	44,750
52136 Computer Hardware		17,001	3,721	2,900	2,900	6,900	6,900
52150 Memberships		525	550	550	550	550	550
52170 Office Expenses		6,018	6,071	9,600	9,600	2,500	2,500
52172 Postage		117	26	130	130	135	135
52173 Subscription-Publication		315	207	300	300	300	300
52180 Professional/Specialized Svcs		12,942	14,335	16,000	16,000	20,000	20,000
52210 Rents/Leases Structures/Ground		2,603	1,682	3,620	3,620	3,000	3,000
52225 Office Equipment		3,299	3,126	7,250	7,250	850	850
52230 Special Departmental Expense		31,926		30,000	30,000	36,800	36,800
52232 Employment Training		500	1,129	1,050	1,050	2,000	2,000
52250 Transportation & Travel		2,044	2,232	3,700	3,700	4,000	4,000
52260 Utilities			108				
TOTAL SERVICES AND SUPPLIES	*	117,589	67,443	119,010	119,010	128,885	128,885 *
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium		369	1,207	1,207	1,207	1,564	1,564
53620 Interfd Information Technology		40,730	16,557	30,769	30,769	45,681	45,681
53685 Interfund Office Expense		26					
53689 Interfund Physical/Drug						35	35
TOTAL OTHER CHARGES	*	41,125	17,764	31,976	31,976	47,280	47,280 *
<b>FIXED ASSETS</b>							
54300 Equipment			8,328	10,000	10,000		
TOTAL FIXED ASSETS	*		8,328	10,000	10,000		*
TOTAL GROSS BUDGET	**	527,975	390,383	587,151	587,151	655,806	655,806 *
<b>INTRAFUND TRANSFERS</b>							
55201 Intrafund Copy Services		179					
55202 Intrafund Postage		12,747	7,397	14,862	14,862	10,676	10,676
55203 Intrafund Printing		1,107	628	833	833	535	535
55204 Intrafund Copier Rental		3,892	2,919	4,281	4,281	4,281	4,281

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: RECORDER DEPT 2-706  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
55205 Intrafund Gen Insurance/Bonds	130	173	209	209	194	194
55206 Intrafund Paper and Supplies	340	234	249	249	379	379
55211 Intrafund Fingerprints			39	39	39	39
TOTAL INTRAFUND TRANSFERS	* 18,395	11,351	20,473	20,473	16,104	16,104 *
TOTAL NET BUDGET	** 546,370	401,734	607,624	607,624	671,910	671,910 *
USER PAY REVENUES						
46210 Recording Fees Recorder	273,522	177,536	280,000	280,000	212,412	212,412
46378 Interfund Trans In-Special Rev	272,848		327,624	327,624	449,498	449,498
47500 Other Revenue					10,000	10,000
TOTAL USER PAY REVENUES	* 546,370	177,536	607,624	607,624	671,910	671,910 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 546,370	177,536	607,624	607,624	671,910	671,910 *
UNREIMBURSED COSTS	**	224,198				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COCL County Clerk-Recorder	FLAT 8261 .30	.30	.30	.30	.30	.30
SDCR Supvg Deputy Clerk-Recorder	3062-3814 S 1.00	1.00	1.00	1.00	1.00	1.00
STAN Staff Analyst	4263-5277 M .50	.50	.50	.50	.50	.50
DCR3 Deputy Clerk-Recorder III	2716-3385 G 1.00	5.00	5.00	5.00	5.00	5.00
OR						
DCR2 Deputy Clerk-Recorder II	2574-3205 G					
OR						
DCR1 Deputy Clerk-Recorder I	2311-2869 G					
DCR2 Deputy Clerk-Recorder II	2574-3205 G 4.00					
OR						
DCR1 Deputy Clerk-Recorder I	2311-2869 G					
TOTAL BUDGET UNIT POSITIONS	** 6.80	6.80	6.80	6.80	6.80	6.80 *

EXECUTIVE SUMMARY

DEPT HEAD: DONNA JOHNSTON

UNIT: COUNTY CLERK

FUND: GENERAL

0001 2-710

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	178,703	158,911	195,183	216,706	216,706	11.0
SERVICES AND SUPPLIES	5,053	5,567	7,505	6,430	6,430	14.3-
OTHER CHARGES	7,318	2,532	3,811	3,859	5,072	33.1
* GROSS BUDGET	191,074	167,010	206,499	226,995	228,208	10.5
INTRAFUND TRANSFERS	2,617	2,627	2,294	3,927	3,727	62.5
* NET BUDGET	193,691	169,637	208,793	230,922	231,935	11.1
OTHER REVENUES						
USER PAY REVENUES	148,833	118,506	151,000	138,000	138,000	8.6-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	148,833	118,506	151,000	138,000	138,000	8.6-
* UNREIMBURSED COSTS	44,858	51,131	57,793	92,922	93,935	62.5
ALLOCATED POSITIONS	2.30	2.30	2.30	2.30	2.30	.0

**DESCRIPTION:** Budget Unit 2-710 County Clerk

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

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$230,922. This is an increase of \$22,129 (10.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$138,000. This is a decrease of \$13,000 (8.6%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$92,922 which is \$35,129 (60.8%) more than the prior year.

The request for Salaries and Benefits increases by \$21,523 (11.0%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is normal salary increases.

The request for Services and Supplies decreases by \$1,075 (14.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in Office Equipment.

The request for Intrafund Transfers increases by \$1,633 (71.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increases in postage for mailing passport applications, Intrafund General Insurance/Bonds and Intrafund Paper and Supplies.

Other charges increased slightly compared to FY 2007-08.

No Fixed Assets are requested.

Total departmental revenues have decreased by \$13,000 (8.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in marriage ceremonies performed; a reduction of \$5 per application per the US Passport Agency for passport application processing fees; and renewals of fictitious business name filings that did not increase as expected.

CAO RECOMMENDATION:

This budget is recommended essentially as requested at \$231,935.

An increase of \$1,213 in the Interfund Information Technology account and a decrease of \$200 in the Intrafund Printing account based on updated information is recommended. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$93,935, which is \$36,142 (62.5%) higher than the FY 2007-08 Adopted Budget.

The Clerk-Recorder concurs with the recommended budget.



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY CLERK FUNCTION: PUBLIC PROTECTION ACTIVITY: OTHER PROTECTION		DEPT 2-710 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010	Permanent Salaries	120,831	104,604	132,547	132,547	144,188	144,188
51013	Special Pay	600	542	635	635	1,200	1,200
51014	Other Pay	2,436	3,501	3,335	3,335	3,640	3,640
51030	Overtime			485	485	300	300
51100	County Contribution FICA	9,104	7,941	10,164	10,164	10,947	10,947
51110	County Contribution Retirement	19,184	17,089	21,672	21,672	24,014	24,014
51111	Retirement Allowance	9,349	8,172	10,362	10,362	11,338	11,338
51120	Co Contribution-Group Insurance	16,669	16,604	15,525	15,525	20,781	20,781
51150	Interfund Workers Compensation	530	458	458	458	298	298
	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	* 178,703	158,911	195,183	195,183	216,706	216,706 *
<b>SERVICES AND SUPPLIES</b>							
52060	Communications	691	604	875	875	650	650
52120	Maintenance Equipment	205		125	125	150	150
52136	Computer Hardware		41				
52150	Memberships	325	200	238	238	200	200
52170	Office Expenses	716	976	800	800	1,000	1,000
52172	Postage	78	119	510	510	130	130
52173	Subscription-Publication	7		130	130	130	130
52210	Rents/Leases Structures/Ground		110				
52225	Office Equipment	1,009	1,048	1,825	1,825	170	170
52232	Employment Training	300	797	650	650	1,400	1,400
52250	Transportation & Travel	1,722	1,636	2,352	2,352	2,600	2,600
52260	Utilities		36				
	<b>TOTAL SERVICES AND SUPPLIES</b>	* 5,053	5,567	7,505	7,505	6,430	6,430 *
<b>OTHER CHARGES</b>							
53601	Interfund Ins ISF Premium	254	830	830	830	824	824
53620	Interfd Information Technology	7,064	1,702	2,981	2,981	3,000	4,213
53689	Interfund Physical/Drug					35	35
	<b>TOTAL OTHER CHARGES</b>	* 7,318	2,532	3,811	3,811	3,859	5,072 *
	<b>TOTAL GROSS BUDGET</b>	** 191,074	167,010	206,499	206,499	226,995	228,208 *
<b>INTRAFUND TRANSFERS</b>							
55201	Intrafund Copy Services	82					
55202	Intrafund Postage	1,964	2,117	1,490	1,490	3,474	3,474
55203	Intrafund Printing	298	181	444	444	200	
55205	Intrafund Gen Insurance/Bonds	105	142	181	181	164	164
55206	Intrafund Paper and Supplies	168	62	179	179	89	89
55238	Intrafund Other		125				
	<b>TOTAL INTRAFUND TRANSFERS</b>	* 2,617	2,627	2,294	2,294	3,927	3,727 *
	<b>TOTAL NET BUDGET</b>	** 193,691	169,637	208,793	208,793	230,922	231,935 *
<b>USER PAY REVENUES</b>							
42620	Marriage Licenses	17,187	14,399	16,000	16,000	18,000	18,000
47500	Other Revenue	131,646	104,107	135,000	135,000	120,000	120,000
	<b>TOTAL USER PAY REVENUES</b>	* 148,833	118,506	151,000	151,000	138,000	138,000 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY CLERK (CONTINUED) FUNCTION: PUBLIC PROTECTION ACTIVITY: OTHER PROTECTION		DEPT 2-710 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GOVERNMENTAL REVENUES		*					*
TOTAL REVENUES		** 148,833	118,506	151,000	151,000	138,000	138,000 *
UNREIMBURSED COSTS		** 44,858	51,131	57,793	57,793	92,922	93,935 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
COCL County Clerk-Recorder	FLAT 8261	.30	.30	.30	.30	.30	.30
ASCR Asst County Clerk-Recorder	4263-5277 M	1.00	1.00	1.00	1.00	1.00	1.00
DCR3 Deputy Clerk-Recorder III	2716-3385 G		1.00	1.00	1.00	1.00	1.00
OR							
DCR2 Deputy Clerk-Recorder II	2574-3205 G						
OR							
DCR1 Deputy Clerk-Recorder I	2311-2869 G						
DCR2 Deputy Clerk-Recorder II	2574-3205 G	1.00					
OR							
DCR1 Deputy Clerk-Recorder I	2311-2869 G						
TOTAL BUDGET UNIT POSITIONS		** 2.30	2.30	2.30	2.30	2.30	2.30 *

EXECUTIVE SUMMARY

DEPT HEAD: DONNA JOHNSTON

UNIT: DOMESTIC VIOLENCE CENTERS

FUND: GENERAL

0001 2-711

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	15,979	17,111	12,400	21,000	21,000	69.4
* GROSS BUDGET	15,979	17,111	12,400	21,000	21,000	69.4
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	15,979	17,111	12,400	21,000	21,000	69.4
OTHER REVENUES						
USER PAY REVENUES	15,979	17,111	12,400	21,000	21,000	69.4
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	15,979	17,111	12,400	21,000	21,000	69.4
* UNREIMBURSED COSTS	0	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 2-711 Domestic Violence Centers

The purpose of this budget is to act as a collection account of monies from the issuance of marriage licenses for distribution to domestic violence programs. 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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$21,000. This is an increase of \$8,600 (69.4%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$21,000. This is an increase of \$8,600 (69.4%) from the FY 2007-08 Adopted Budget. Therefore, the requested Unreimbursed Cost of this budget is \$0.

The Board distributes the collected funds in this budget locally to Casa de Esperanza for domestic violence programs. The statistics of Marriage licenses for the past few years are as follows:

<u>Year</u>	<u>Number of Marriages</u>
2000	437
2001	459
2002	442
2003	471
2004	535
2005	527
2006	538
2007	565

No fixed assets are requested.

Total departmental revenue available increases by \$8,600 (69.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase of marriage licenses being issued.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: DOMESTIC VIOLENCE CENTERS FUNCTION: PUBLIC PROTECTION ACTIVITY: OTHER PROTECTION			DEPT 2-711 FUND 0001
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53200 Contribution to Other Agencies		15,979	17,111	12,400	12,400	21,000	21,000
TOTAL OTHER CHARGES	*	15,979	17,111	12,400	12,400	21,000	21,000 *
TOTAL GROSS BUDGET	**	15,979	17,111	12,400	12,400	21,000	21,000 *
TOTAL NET BUDGET	**	15,979	17,111	12,400	12,400	21,000	21,000 *
USER PAY REVENUES							
42621 Marriage Lic Domestic Violence		15,979	17,111	12,400	12,400	21,000	21,000
TOTAL USER PAY REVENUES	*	15,979	17,111	12,400	12,400	21,000	21,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	15,979	17,111	12,400	12,400	21,000	21,000 *
UNREIMBURSED COSTS	**						*

# COURTS

## SECTION E

EXECUTIVE SUMMARY

DEPT HEAD: ROBERT H DAMRON

UNIT: GRAND JURY

FUND: GENERAL

0001 2-104

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	31,890	17,871	23,039	21,550	24,050	4.4
OTHER CHARGES	5,229	86	2,990	3,189	3,189	6.7
* GROSS BUDGET	37,119	17,957	26,029	24,739	27,239	4.6
INTRAFUND TRANSFERS	3,166	8,778	292	329	329	12.7
* NET BUDGET	40,285	26,735	26,321	25,068	27,568	4.7
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	40,285	26,735	26,321	25,068	27,568	4.7
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 2-104 Grand Jury

The Grand Jury is impaneled once each year and has three basic functions: weigh criminal charges and determine whether indictments should be returned; weigh allegations of misconduct against public officials and determine whether to present formal accusations requesting their removal from office; and act as the public's "watchdog" by investigating and reporting upon the affairs of local government. The Grand Jury's 19 members are appointed by the Superior Court. The Superior Court provides staff services to the Grand Jury.

**DEPARTMENT REQUEST:**

The requested Net Budget for FY 2008-09 totals \$25,068. This is a decrease of \$1,253 (4.8%) from the FY 2007-08 Adopted Budget. There are no revenues in this budget, so the Unreimbursed Cost is also \$25,068, which is \$1,253 (4.8%) less than the prior year.

The request for Services and Supplies decreases by \$1,489 (6.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a one time purchase of a computer in the prior year. This year, the Grand Jury Foreman has requested \$3,000 for publication of the Grand Jury Report in *The Appeal-Democrat*, a newspaper of general circulation. The Grand Jury Foreman opines that a vast majority of people who would have an interest reading the report do not use personal computers.

**CAO RECOMMENDATION:**

The budget is recommended at \$27,568, which is \$2,500 more than requested. There are no revenues in this budget, so the Unreimbursed Cost is also \$27,568, which is \$1,247 (4.7%) more than the prior year.

Services and Supplies are recommended at \$24,050, which is \$2,500 more than requested. This amount includes \$5,500 for the possible printing and distribution of the Grand Jury report in *The Appeal-Democrat*. Staff research and communication with *The Appeal-Democrat* indicates that \$3,000 would be insufficient to cover the cost. The amount recommended reflects the estimated \$5,125 provided by *The Appeal-*

*Democrat*. The actual cost could increase or decrease based on the design of the publication. Additional research may reveal more effective and economical ways to distribute the report. In an era of widespread computer use, the Grand Jury report is already widely accessible to any who wish to read it. The report is made available on the Sutter County website, at the County Library, and copies are available in the Board of Supervisor's office. Once the County publishes the report in *The Appeal-Democrat*, it will create an expectation that the report will be published with *The Appeal-Democrat* in perpetuity. The CAO will work with the Grand Jury to explore the most efficient method for making the report available to those with an interest in reading it, and this budget recommendation keeps distribution through *The Appeal-Democrat* as one option.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: GRAND JURY DEPT 2-104  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52060 Communications	121	117	300	300	200	200
52110 Criminal Jury Witness Fees			800	800		
52112 Civil Jury Fees	16,425	11,115	9,000	9,000	9,000	9,000
52144 Mileage	7,814	3,315	3,500	3,500	3,500	3,500
52169 Outside Printing			200	200	3,000	5,500
52170 Office Expenses	3,795	236	250	250	250	250
52172 Postage	116	104	100	100	150	150
52173 Subscription-Publication		146	100	100	150	150
52180 Professional/Specialized Svcs			100	100	100	100
52188 Prof & Spec Court Reporter	1,201	433	3,500	3,500	2,000	2,000
52225 Office Equipment			2,089	2,089	100	100
52230 Special Departmental Expense	334		100	100	100	100
52232 Employment Training	2,075	2,405	3,000	3,000	3,000	3,000
52250 Transportation & Travel	9					
TOTAL SERVICES AND SUPPLIES	* 31,890	17,871	23,039	23,039	21,550	24,050 *
OTHER CHARGES						
53001 Superior Court Services	5,084		2,000	2,000	2,000	2,000
53601 Interfund Ins ISF Premium	7	73	73	73	19	19
53620 Interfd Information Technology			917	917	1,170	1,170
53682 Interfd Trans Out-Admin Expens	45					
53685 Interfund Office Expense	93	13				
TOTAL OTHER CHARGES	* 5,229	86	2,990	2,990	3,189	3,189 *
TOTAL GROSS BUDGET	** 37,119	17,957	26,029	26,029	24,739	27,239 *
INTRAFUND TRANSFERS						
55202 Intrafund Postage	498	423	86	86	113	113
55204 Intrafund Copier Rental	235	129	194	194	185	185
55206 Intrafund Paper and Supplies	43	18	12	12	31	31
55230 Intrafund A-87 Building Maint.	2,390	8,208				
TOTAL INTRAFUND TRANSFERS	* 3,166	8,778	292	292	329	329 *
TOTAL NET BUDGET	** 40,285	26,735	26,321	26,321	25,068	27,568 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	**					*
UNREIMBURSED COSTS	** 40,285	26,735	26,321	26,321	25,068	27,568 *



E X E C U T I V E   S U M M A R Y

DEPT HEAD: LARRY T COMBS

UNIT: TRIAL COURT FUNDING

FUND: TRIAL COURT

0014 2-109

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	976,947	644,176	922,087	922,087	922,087	.0
* GROSS BUDGET	976,947	644,176	922,087	922,087	922,087	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	976,947	644,176	922,087	922,087	922,087	.0
OTHER REVENUES						
USER PAY REVENUES	172,033	131,514	0	0	0	.0
GOVERNMENTAL REVENUES	1,081,797	823,036	1,200,000	1,200,000	1,200,000	.0
TOTAL OTHER REVENUES	1,253,830	954,550	1,200,000	1,200,000	1,200,000	.0
* UNREIMBURSED COSTS	276,883-	310,374-	277,913-	277,913-	277,913-	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-109 Trial Court Funding

The Trial Court Funding budget contains the County's Trial Court Funding Fine and Forfeiture maintenance of effort (MOE), as established in the law, and the revenue, often referred to as "AB 233 fees," transferred from the State to finance the MOE. If revenues do not meet the MOE, the County would be required to pay the MOE with General Fund resources. To the degree that the revenues exceed the MOE, they will be divided between the County and State on an equal basis.

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

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended budget is \$922,087, which is the same as last year.

The required MOE payment is specified in AB 145 (Chapter 75, Laws of 2005). Prior to AB 145, the Trial Court Funding Act of 1997 (also referred to as "AB 233") specified that a portion of various court fees were to be retained by counties. AB 145 was intended to resolve administrative problems related to splitting the fees between courts and counties. With passage of AB 145, the Uniform Civil Fees (UCF) and Standard Fee Schedule Act of 2005, a portion of these fees will be retained by the State, with a corresponding reduction in the County's annual Fine and Forfeiture Maintenance of Effort requirement. While the MOE is budgeted in the Trial Court Funding budget unit, the fee revenue from Fines and Forfeitures, which is subject to the AB 145 shift, is budgeted and recorded in the Consolidated Courts Budget Unit (2-112).

For the past three years, this budget has also appropriated funds to reflect the shift of "undesignated" fee revenue from the County to the State, as was enacted by the State in Fiscal Year 2003-04. For example, in FY 2004-05, the County was "obligated to participate" by transferring \$94,348 to the State. With the passage of AB 139 (Chapter 74, Laws of 2005), Sutter County's share of the Undesignated Fee shift has been reduced to zero.

Revenues are recommended at \$1,200,000, which is reflective of actual revenues credited to this budget in recent years. The revenue estimate includes the County's 50% share of revenues in excess of the

County's MOE appropriation (the remaining 50% to be returned to the State). Therefore, the budget has a requested negative Unreimbursed Cost of \$277,913.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: TRIAL COURT FUNDING FUNCTION: ACTIVITY:	TRIAL COURT FUNDING PUBLIC PROTECTION JUDICIAL				DEPT 2-109   FUND 0014
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53222 Court Fine & Forfeiture MDE		976,947	644,176	922,087	922,087	922,087	922,087
TOTAL OTHER CHARGES	*	976,947	644,176	922,087	922,087	922,087	922,087 *
TOTAL GROSS BUDGET	**	976,947	644,176	922,087	922,087	922,087	922,087 *
TOTAL NET BUDGET	**	976,947	644,176	922,087	922,087	922,087	922,087 *
USER PAY REVENUES							
46100 Admin Screening Fee/PC 1463.07		8,021	6,456				
46101 Cite Process Fee/PC 1463.07		11,806	8,765				
46102 TVS Admin Fee/VC 42007		127,029	93,787				
46106 County TVS 17%/VC 42007		13,953	13,136				
46158 Collection Fee Administration		10,536	8,904				
47509 Court Reimbursement		688	466				
TOTAL USER PAY REVENUES	*	172,033	131,514				*
GOVERNMENTAL REVENUES							
43206 Co Share Traffic/PC 1463.001		318,680	205,258				
43209 Co Share Criminal/PC 1463.001		55,026	62,262				
43216 Co Parking Fund/GC 76000(C)		3,744	2,692				
43218 County Penalty Assnt/PC 1464		244,509	182,323				
43219 77% TVS Fine/VC 42007		459,828	370,496				
43224 Seatbelt 30%/VC 27315		10	5				
45291 St Transfer From State				1,200,000	1,200,000	1,200,000	1,200,000
TOTAL GOVERNMENTAL REVENUES	*	1,081,797	823,036	1,200,000	1,200,000	1,200,000	1,200,000 *
TOTAL REVENUES	**	1,253,830	954,550	1,200,000	1,200,000	1,200,000	1,200,000 *
UNREIMBURSED COSTS	**	276,883-	310,374-	277,913-	277,913-	277,913-	277,913-*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: ROBERT H DAMRON

UNIT: SUPERIOR COURT

FUND: TRIAL COURT

0014 2-112

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	291,102	486,102	276,980	337,500	337,500	21.8
OTHER CHARGES	1,230	756	0	0	0	.0
* GROSS BUDGET	292,332	486,858	276,980	337,500	337,500	21.8
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	292,332	486,858	276,980	337,500	337,500	21.8
OTHER REVENUES						
USER PAY REVENUES	151,680	124,574	126,000	126,000	126,000	.0
GOVERNMENTAL REVENUES	10,906	5,623	10,000	10,000	10,000	.0
TOTAL OTHER REVENUES	162,586	130,197	136,000	136,000	136,000	.0
* UNREIMBURSED COSTS	129,746	356,661	140,980	201,500	201,500	42.9
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-112 Superior Court

This budget unit contains certain court-related operational costs that are not the responsibility of the State of California. The budget has been prepared by the County Administrative Office since the enactment of the Lockyer-Isenberg Trial Court Funding Act of 1997. Prior to that time, it was prepared by the Superior Court.

**DEPARTMENT REQUEST:**

The requested budget is \$337,500, which is \$60,520 (21.8%) higher than the FY 2007-08 Adopted Budget. The requested revenue is \$136,000, which is the same as prior year. Therefore, the Unreimbursed Cost is \$201,500, which is \$60,520 (42.9%) higher than in the prior year.

The appropriation increase is due to one Conflict Attorneys contract which was renewed in FY 2007-08, and which reflect cost of living adjustments. The increase is also due to costs associated with trials, specifically Investigations fees and Professional and Specialized services. With the increase in trials, indigent defendants are allowed to petition the court for expert evaluations. If the presiding judge grants the request, the cost related to the fees for the professional service is funded out of this budget unit.

The requested revenue is the same as last year. Pursuant to AB 145, the Uniform Civil Fees (UCF) and Standard Fee Schedule Act of 2005, also referred to as the "AB 233 Buyout," which was passed in FY 2005-06, a portion of fees previously retained by the County will be retained by the State. The County will see a corresponding reduction in its annual Fine and Forfeiture Maintenance of Effort requirement. The MOE is budgeted in the Trial Court Funding Budget Unit (2-109), and the fee revenue from Fines and Forfeitures, which is subject to the AB 145 shift, is budgeted and recorded in this budget. Therefore, the revenue request is based on historic actual revenues, less the "shift" of certain fees, which will now be retained by the State.

**CAO RECOMMENDATION:**

The budget is recommended as requested.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	SUPERIOR COURT				DEPT 2-112
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	PUBLIC PROTECTION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	JUDICIAL				FUND 0014
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
	52110 Criminal Jury Witness Fees	1,823	5,618	500	500	5,000	5,000
	52112 Civil Jury Fees	30		500	500	500	500
	52144 Mileage	344	824	500	500	500	500
	52146 Investigation	28,825	130,905	10,000	10,000	20,000	20,000
	52147 Psychiatric Exam	7,707	1,140	15,000	15,000	1,500	1,500
	52155 Alcohol/Drug Analysis	250					
	52178 Prof & Spec Legal	7,841	3,445				
	52180 Professional/Specialized Srvs	25,232	137,402	45,000	45,000	45,000	45,000
	52197 Prof & Spec Sut Co Ct Advisor	3,128		2,500	2,500	25,000	25,000
	52199 Prof & Spec Conflict Attorneys	215,922	206,615	202,980	241,980	240,000	240,000
	52250 Transportation & Travel		153				
	TOTAL SERVICES AND SUPPLIES	* 291,102	486,102	276,980	315,980	337,500	337,500 *
OTHER CHARGES							
	53001 Superior Court Services	1,230	756				
	TOTAL OTHER CHARGES	* 1,230	756				*
	TOTAL GROSS BUDGET	** 292,332	486,858	276,980	315,980	337,500	337,500 *
	TOTAL NET BUDGET	** 292,332	486,858	276,980	315,980	337,500	337,500 *
USER PAY REVENUES							
	46174 Additional Sutr Co Court Fees	3,642	2,114	5,000	5,000	5,000	5,000
	46176 Fees & Costs Municipal Court	367-	1,073	1,000	1,000	1,000	1,000
	46180 Small Claims Filing Fee		6				
	46182 Mini Court \$10 Correction Fee	12,031	9,619	10,000	10,000	10,000	10,000
	46183 Cnty Completed Traffic School	136,374	110,274	110,000	110,000	110,000	110,000
	47500 Other Revenue		1,488				
	TOTAL USER PAY REVENUES	* 151,680	124,574	126,000	126,000	126,000	126,000 *
GOVERNMENTAL REVENUES							
	43207 Court Admin PC 1463.22A	10,906	5,623	10,000	10,000	10,000	10,000
	TOTAL GOVERNMENTAL REVENUES	* 10,906	5,623	10,000	10,000	10,000	10,000 *
	TOTAL REVENUES	** 162,586	130,197	136,000	136,000	136,000	136,000 *
	UNREIMBURSED COSTS	** 129,746	356,661	140,980	179,980	201,500	201,500 *

**CULTURAL &  
EDUCATIONAL**

SECTION F

E X E C U T I V E   S U M M A R Y

DEPT HEAD: MIKE MURRAY

UNIT: BI-COUNTY FARM ADVISOR

FUND: GENERAL

0001 6-301

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	117,680	113,017	158,646	167,849	167,849	5.8
SERVICES AND SUPPLIES	17,750	16,211	26,440	22,890	22,890	13.4-
OTHER CHARGES	14,926	11,126	12,415	17,387	17,171	38.3
* GROSS BUDGET	150,356	140,354	197,501	208,126	207,910	5.3
INTRAFUND TRANSFERS	23,639	34,644	25,405	84,622	69,064	171.9
* NET BUDGET	173,995	174,998	222,906	292,748	276,974	24.3
OTHER REVENUES						
USER PAY REVENUES	384	0	0	0	0	.0
GOVERNMENTAL REVENUES	46,031	0	82,475	108,317	104,331	26.5
TOTAL OTHER REVENUES	46,415	0	82,475	108,317	104,331	26.5
* UNREIMBURSED COSTS	127,580	174,998	140,431	184,431	172,643	22.9
ALLOCATED POSITIONS	3.00	3.00	3.00	3.00	3.00	.0

**DESCRIPTION:**            Budget Unit 6-301 Bi-County Farm Advisor

The Bi-County Farm Advisors' Office (UCCE Sutter/Yuba Counties) operates under an agreement with the Counties of Sutter and Yuba and the University of California Cooperative Extension (UCCE). Their mission is to provide research-based educational programs to the residents of the two Counties. UCCE programs include agriculture & natural resources, research and education, 4-H & youth development, and home landscape or garden assistance. UC Agricultural and Natural Resources applied research is conducted with local producer volunteers. The 4-H program uses 293 adult leader volunteers, while the Master Gardener program operates with over 40 adult volunteers.

Additional advisor or campus-based support beyond that provided by the "resident advisors" in the bi-county office is received from advisors in surrounding counties and campus-based specialists or faculty. This UC/County partnership provides programs that are designated for local needs and solutions, while leveraging the resources of the County/University partners. The Sutter/Yuba UCCE office also secures substantial grants and gifts to augment County and UC funding. This allows UCCE to conduct activities and purchase equipment that UC or County budgets do not permit. Examples include grants that support production field research, watershed management, and community development programs. The total cost of funding the bi-county UCCE office is reported in the following table:

**FY 2006-07 support for Sutter/Yuba County UCCE program, by source.**

	<u>Direct Costs</u>	<u>Indirect costs</u>	<u>Total</u>
University of California	\$337,605	\$622,351	\$ 959,956
Combined Sutter/Yuba	\$178,545	0	\$ 178,545
USDA	\$120,018	\$171,478	\$ 291,496
			<u><b>\$1,429,997</b></u>

The counties provide clerical support (three full-time staff), office space, office supplies and expenses, transportation, fixed assets and other expenses related to program delivery. The counties are responsible for providing and maintaining vehicles, as well as appropriate fixed assets. The University provides University staff salaries and benefits for the six Advisors and two Program Representatives. Individual UC staff members have developed revenue streams to support additional field assistance or support services. These items include computers, printers, cameras, audio-visual equipment, office equipment, tools and labor. Many of these items would typically be considered county responsibilities, but fiscal realities have encouraged UC staff to find external funding. University staff out-of-county travel is funded by a combination of UC and grant/gift monies. Grant/gift monies also provide two permanent and four seasonal field assistants for the advisors.

Sutter County is the designated lead agency for the bi-county UCCE office, which is located in Yuba City. Sutter County invoices 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 on a comprehensive evaluation of the workloads and an approximation of the time spent delivering UCCE programs in the respective counties.

The County Director's responsibilities are being performed by Colusa County Director Mike Murray. The Sutter/Yuba County Director position is assigned at the 0.40 FTE level. Murray is in the Sutter/Yuba UCCE office two days a week. Additionally, Murray conducts a vegetable crops extension program in Sutter/Yuba Counties. Colusa County Agronomy Farm Advisor Jerry Schmierer has been assigned to the Sutter/Yuba UCCE office one day a week to provide agronomic support to local producers. The University provides 75% of the 4-H Program Representative salary, and monies from the 4-H program supports the other 25%.

#### DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$292,748. This is an increase of \$69,842 (31.3%) from the FY 2007-08 Adopted Budget. Revenues are requested to total \$108,317. This is an increase of \$25,842 (31.3%) from last year. The requested Unreimbursed Cost of this budget is \$184,431 which is \$44,000 higher than the prior year.

The request for Salaries and Benefits increases by \$9,203 (5.8%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is negotiated salary increases.

The request for Services and Supplies decreases by \$3,550 (13.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the elimination of Rents/Leases Structures/Ground budget item. Costs associated with these will be recovered through the Cost Plan.

The request for Other Charges increases by \$4,972 (40.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the increase in the cost of fuel and oil for county vehicles.

The request for Intrafund Transfers increases by \$59,217 (233.1%) compared to the FY 2007-08 Adopted Budget. This is due to the increase in the Intrafund A-87 account.

Total departmental revenue increases by \$25,842 (31.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to changes in the Intrafund A-87 account.



CAO RECOMMENDATION:

This budget is recommended at \$276,974 which is \$15,774 less than requested. Revenues are recommended at \$104,331, which is \$3,986 less than requested. The Unreimbursed Cost of this budget is \$172,643, which is \$32,212 (22.9%) greater than the FY 2007-08 Adopted Budget.

Other Charges are recommended at \$17,171, which is less than requested due to a small decrease in Interfund Information Technology charges based upon updated information.

Intrafund Transfers are requested at \$69,064, which is \$15,558 less than requested. Intrafund A-87 Building Maintenance has been reduced by \$20,558 due to updated cost information provided through historical budget information. The \$5,000 recommended for Rents and Leases was approved in the FY 1995-96 budget for the transfer to a Designation for Farm Advisor for improvements to the Sutter County owned Agricultural Building. We are recommending this be budgeted and recorded in Intrafund Rents and Leases with the corresponding revenue budgeted in the Non-Departmental Expense (account #1103) to be transferred to the General Fund Designation for Farm Adv/Ag Bldg.

Revenues are recommended at \$104,331 which is \$21,856 less than requested. This is due to the decrease in the net budget. Yuba County provides 37% of the net budget, therefore an adjustment was required.

The Farm Advisor concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: BI-COUNTY FARM ADVISOR FUNCTION: EDUCATION ACTIVITY: AGRICULTURAL EDUCATION				DEPT 6-301 FUND 0001
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	69,066	71,957	99,274	99,274	110,287	110,287
51020 Extra Help	8,516					
51100 County Contribution FICA	5,647	5,251	7,560	7,560	8,022	8,022
51110 County Contribution Retirement	10,998	11,716	16,145	16,145	18,216	18,216
51111 Retirement Allowance	5,240	5,476	7,367	7,367	8,441	8,441
51120 Co Contribution-Group Insuranc	17,875	16,314	27,989	27,989	22,704	22,704
51130 Co Contrib Unemployment Insuranc		1,992				
51150 Interfund Workers Compensation	338	311	311	311	179	179
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 117,680	113,017	158,646	158,646	167,849	167,849 *
SERVICES AND SUPPLIES						
52060 Communications	2,170	1,397	3,200	3,200	3,200	3,200
52120 Maintenance Equipment					750	750
52125 Other Dept Fuel & Oil	47				125	125
52170 Office Expenses	5,888	4,922	6,050	6,050	6,500	6,500
52173 Subscription-Publication	300	160	315	315	315	315
52210 Rents/Leases Structures/Ground			5,000	5,000		
52225 Office Equipment		1,000	1,000	1,000	1,100	1,100
52250 Transportation & Travel	716	627	875	875	900	900
52260 Utilities	8,629	8,105	10,000	10,000	10,000	10,000
TOTAL SERVICES AND SUPPLIES	* 17,750	16,211	26,440	26,440	22,890	22,890 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	698	2,042	2,042	2,042	2,035	2,035
53613 Interfund Fleet Admin	1,161	811	787	787	866	866
53615 Interfund Fuel & Oil	5,492	4,471	4,332	4,332	9,257	9,257
53616 Interfund Vehicle Maintenance	5,645	3,106	3,500	3,500	3,500	3,500
53620 Interfd Information Technology	1,551	387	1,394	1,394	1,394	1,178
53623 Interfund Fingerprints	25	25	25	25		
53685 Interfund Office Expense	20					
53688 Interfund Rents/Leases	300	250	300	300	300	300
53689 Interfund Physical/Drug	34	34	35	35	35	35
TOTAL OTHER CHARGES	* 14,926	11,126	12,415	12,415	17,387	17,171 *
TOTAL GROSS BUDGET	** 150,356	140,354	197,501	197,501	208,126	207,910 *
INTRAFUND TRANSFERS						
55203 Intrafund Printing	402	486	2,125	2,125	631	631
55204 Intrafund Copier Rental	2,321	1,638	2,364	2,364	2,365	2,365
55205 Intrafund Gen Insurance/Bonds	157	181	287	287	207	207
55206 Intrafund Paper and Supplies	1,012	799	874	874	1,514	1,514
55211 Intrafund Fingerprints	32	32	39	39	77	77
55230 Intrafund A-87 Building Maint.	19,715	31,508	19,716	19,716	79,828	59,270
55241 Intrafund Rents/Leases						5,000
TOTAL INTRAFUND TRANSFERS	* 23,639	34,644	25,405	25,405	84,622	69,064 *
TOTAL NET BUDGET	** 173,995	174,998	222,906	222,906	292,748	276,974 *
USER PAY REVENUES						

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: BI-COUNTY FARM ADVISOR DEPT 6-301  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: EDUCATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AGRICULTURAL EDUCATION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
47500 Other Revenue	384					
TOTAL USER PAY REVENUES	*	384				*
GOVERNMENTAL REVENUES						
45550 Yuba Farm Advisor	46,031		82,475	82,475	108,317	104,331
TOTAL GOVERNMENTAL REVENUES	*	46,031	82,475	82,475	108,317	104,331 *
TOTAL REVENUES	**	46,415	82,475	82,475	108,317	104,331 *
UNREIMBURSED COSTS	**	127,580	174,998	140,431	184,431	172,643 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
EXS1 Executive Secretary I	2869-3581 G	1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III	2442-3036 G	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2182-2716 G	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	3.00	3.00	3.00	3.00	3.00 *

EXECUTIVE SUMMARY

DEPT HEAD: ROXANA PARKER

UNIT: COUNTY LIBRARY

FUND: GENERAL

0001 6-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	925,269	765,373	1,038,768	1,134,392	1,138,298	9.6
SERVICES AND SUPPLIES	298,470	192,219	291,420	291,977	291,977	.2
OTHER CHARGES	19,768	21,163	25,139	29,403	33,505	33.3
* GROSS BUDGET	1,243,507	978,755	1,355,327	1,455,772	1,463,780	8.0
INTRAFUND TRANSFERS	10,906	10,546	13,907	14,437	14,437	3.8
* NET BUDGET	1,254,413	989,301	1,369,234	1,470,209	1,478,217	8.0
OTHER REVENUES						
USER PAY REVENUES	97,625	67,815	56,000	58,000	61,906	10.5
GOVERNMENTAL REVENUES	353,947	246,631	373,768	322,184	322,184	13.8-
TOTAL OTHER REVENUES	451,572	314,446	429,768	380,184	384,090	10.6-
* UNREIMBURSED COSTS	802,841	674,855	939,466	1,090,025	1,094,127	16.5
ALLOCATED POSITIONS	15.00	16.00	16.00	16.00	16.00	.0

**DESCRIPTION:** Budget Unit 6-201 County Library

The Sutter County Library consists of the Main Library in Yuba City and four rural branch libraries in the communities of Live Oak, Sutter, Rio Oso and Pleasant Grove. 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, and provides services including online databases, reference assistance, interlibrary loan, and public access to the internet. 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 actively seeks outside grant funding.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$1,470,209. This is an increase of \$100,975 (7.4%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$380,184. This is a decrease of \$49,584 (11.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$1,090,025 which is \$150,559 higher than the prior year.

The request for Salaries and Benefits increases by \$95,624 (9.2%) compared to the FY 2007-08 Adopted Budget. The primary reasons for this change are negotiated salary increases and an anticipated retirement.

The request for Services and Supplies increases by \$557 (0.2%) compared to the FY 2007-08 Adopted Budget. Computer Equipment items have been requested totaling \$28,600. These items are requested to replace the end-of-life staff network server at the Main Library for the Integrated Library System; four end-of-life public/staff printers at the branch libraries; and twenty replacement computer workstations, funded by grant programs and based on the Sacramento Public Library standards for cooperative libraries sharing the Integrated Library System. Each of these items is also listed in the accompanying budget detail.

The request for Other Charges increases by \$4,264 (17%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in the Insurance ISF Premium, and the cost of Fuel & Oil.

No Fixed Assets are requested.

Total departmental revenue available decreases by \$49,584 (11.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the projected 10% across the board decrease in California State funding, which affects Public Library Fund, Direct Loan, Interlibrary Loan, and three Literacy grant programs; and the projected 1.76% decrease in federal funding for four Literacy grant programs funded through the California Department of Education. It is anticipated that the library will receive additional grant funding during FY 2008-09; appropriate budget adjustments will be requested as funds are awarded.

CAO RECOMMENDATION:

This budget is recommended at \$1,478,217, which is \$8,008 more than requested. Revenues are recommended at \$384,090 which is \$3,906 more than requested. The Unreimbursed Cost of this budget is recommended at \$1,094,127, which is \$154,661 (16.5%) greater than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$1,138,298, which is \$3,906 more than requested. This is primarily due to normal salary adjustments.

Other Charges are recommended at \$33,505 which is \$4,102 more than requested. This is primarily due to an increase in Interfund Information Technology charges based upon updated information.

Revenues are recommended at \$384,090 which is \$3,906 more than requested. This is primarily due to an adjustment in user pay revenues based upon historical experience.

The Librarian concurs with this recommendation.

STATE CONTROLLER COUNTY OF SUTTER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY LIBRARY FUNCTION: EDUCATION ACTIVITY: LIBRARY SERVICES		DEPT 6-201 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		511,317	442,155	585,726	585,726	660,797	663,109
51013 Special Pay		288	449	600	600	1,200	1,200
51014 Other Pay		2,984	1,874	12,723	12,723	19,091	19,205
51020 Extra Help		105,853	61,993	93,744	93,744	85,947	85,947
51030 Overtime		754	210				
51100 County Contribution FICA		45,691	37,242	53,120	53,120	57,225	58,010
51110 County Contribution Retirement		86,714	74,373	100,701	100,701	109,146	109,528
51111 Retirement Allowance		41,330	34,849	47,025	47,025	51,337	51,650
51120 Co Contribution-Group Insuranc		117,290	102,074	135,237	135,237	144,451	144,451
51130 Co Contrib Unemployment Insinc		1,707	262				
51150 Interfund Workers Compensation		11,341	9,892	9,892	9,892	5,198	5,198
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	925,269	765,373	1,038,768	1,038,768	1,134,392	1,138,298 *
<b>SERVICES AND SUPPLIES</b>							
52060 Communications		8,584	5,023	17,000	17,000	17,000	17,000
52120 Maintenance Equipment		6,473	4,678	8,705	8,705	9,590	9,590
52135 Software License & Maintenance		11,153	12,210	12,750	12,750	12,673	12,673
52136 Computer Hardware		24,280		29,800	29,800	28,600	28,600
52150 Memberships		4,182	3,495	3,672	3,672	3,676	3,676
52170 Office Expenses		75,238	40,705	45,883	45,883	51,173	51,173
52172 Postage		57	92	50	50	75	75
52180 Professional/Specialized Srvs		7,895		8,960	8,960		
52200 Rents & Leases Equipment		16					
52225 Office Equipment		4,193					
52230 Special Departmental Expense		52,309	53,677	55,500	55,500	60,250	60,250
52232 Employment Training		3,114	6,360	7,000	7,000	6,340	6,340
52250 Transportation & Travel		3,739	1,310	2,100	2,100	2,600	2,600
52299 Collection Development		97,237	64,669	100,000	100,567	100,000	100,000
TOTAL SERVICES AND SUPPLIES	*	298,470	192,219	291,420	291,987	291,977	291,977 *
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium		5,921	16,900	16,900	16,900	21,243	21,243
53613 Interfund Fleet Admin		97		445	445	490	490
53615 Interfund Fuel & Oil		564	515	587	587	1,815	1,815
53616 Interfund Vehicle Maintenance		252		750	750	500	500
53620 Interfd Information Technology		12,267	3,361	5,045	5,045	5,045	9,147
53623 Interfund Fingerprints		325	250				
53625 Interfund Vehicle Lease				1,170	1,170		
53689 Interfund Physical/Drug		342	137	242	242	310	310
TOTAL OTHER CHARGES	*	19,768	21,163	25,139	25,139	29,403	33,505 *
<b>FIXED ASSETS</b>							
54300 Equipment							
TOTAL FIXED ASSETS	*						*
TOTAL GROSS BUDGET	**	1,243,507	978,755	1,355,327	1,355,894	1,455,772	1,463,780 *
<b>INTRAFUND TRANSFERS</b>							
55202 Intrafund Postage		5,393	4,596	5,601	5,601	6,518	6,518

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY LIBRARY (CONTINUED) FUNCTION: EDUCATION ACTIVITY: LIBRARY SERVICES		DEPT 6-201 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
55203	Intrafund Printing			9	9		
55204	Intrafund Copier Rental	2,435	2,192	3,209	3,209	3,210	3,210
55205	Intrafund Gen Insurance/Bonds	2,662	3,598	4,857	4,857	4,171	4,171
55211	Intrafund Fingerprints	416	160	231	231	538	538
	TOTAL INTRAFUND TRANSFERS	* 10,906	10,546	13,907	13,907	14,437	14,437 *
	TOTAL NET BUDGET	** 1,254,413	989,301	1,369,234	1,369,801	1,470,209	1,478,217 *
USER PAY REVENUES							
46241	Children & Families	2,500					
46305	Library Fees & Fines	55,686	47,438	56,000	56,000	57,000	60,906
46578	Interfund Trans In-Special Rev	18,800			18,000		
47503	Contribution From Oth Agency	2,500				1,000	1,000
47510	Donations	18,139	20,377				
	TOTAL USER PAY REVENUES	* 97,625	67,815	56,000	74,000	58,000	61,906 *
GOVERNMENTAL REVENUES							
45105	St Matching Funds for Literacy	20,211	20,211	20,211	20,211	18,190	18,190
45106	St Direct Loan	38,834	26,670	34,550	34,550	29,709	29,709
45108	St Family Preservation/Support			18,800	800	18,000	18,000
45112	St Families for Literacy	15,000	15,000	15,000	15,000	13,500	13,500
45172	St CA Dept Ed-ABE 321	56,700	28,753	56,700	56,700	56,495	56,495
45256	St CA Dept Ed Civics Education	74,272	37,316	74,272	74,272	73,320	73,320
45257	St Eng Language Lit Intensive	15,000	12,584	15,000	15,000	11,326	11,326
45284	St Public Library	52,794	36,078	52,794	52,794	32,470	32,470
45286	St Interlibrary Loan	79,013	60,019	76,441	76,441	64,174	64,174
45295	St Library Services Tech Act	2,123	10,000	10,000	10,000	5,000	5,000
	TOTAL GOVERNMENTAL REVENUES	* 353,947	246,631	373,768	355,768	322,184	322,184 *
	TOTAL REVENUES	** 451,572	314,446	429,768	429,768	380,184	384,090 *
	UNREIMBURSED COSTS	** 802,841	674,855	939,466	940,033	1,090,025	1,094,127 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DILS	Dir of Library Services	5813-7129 M	1.00	1.00	1.00	1.00	1.00
LIISC	Library Services Coordinator	3520-4358 P	3.00	3.00	3.00	3.00	3.00
LIISC	Library Services Coordinator	3520-4358 P	1.00	1.00	1.00	1.00	1.00
	(LIMITED TERM)						
SULT	Supervising Library Technicia	3062-3814 S	2.00	2.00	2.00	2.00	2.00
LIITE	Library Technician	2869-3581 G	1.90	2.00	2.00	2.00	2.00
LIA2	Library Assistant II	2311-2869 G	5.10	5.00	5.00	5.00	5.00
	OR						
LIA1	Library Assistant I	2066-2574 G					
LIA2	Library Assistant II	2311-2869 G	1.00	2.00	2.00	2.00	2.00
	(LIMITED TERM)						
	OR						
LIA1	Library Assistant I	2066-2574 G					
	(LIMITED TERM)						
	TOTAL BUDGET UNIT POSITIONS	** 15.00	16.00	16.00	16.00	16.00	16.00 *

EXECUTIVE SUMMARY

DEPT HEAD: JULIE STARK

UNIT: COMMUNITY MEMORIAL MUSEUM

FUND: GENERAL

0001 7-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	145,448	126,944	156,429	167,086	167,086	6.8
SERVICES AND SUPPLIES	7,920	5,608	10,150	10,150	10,150	.0
OTHER CHARGES	1,425	2,256	2,469	2,606	2,764	11.9
* GROSS BUDGET	154,793	134,808	169,048	179,842	180,000	6.5
INTRAFUND TRANSFERS	4,117	3,405	4,618	4,729	4,729	2.4
* NET BUDGET	158,910	138,213	173,666	184,571	184,729	6.4
OTHER REVENUES						
USER PAY REVENUES	14,754	0	18,840	19,662	19,662	4.4
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	14,754	0	18,840	19,662	19,662	4.4
* UNREIMBURSED COSTS	144,156	138,213	154,826	164,909	165,067	6.6
ALLOCATED POSITIONS	2.00	2.00	2.00	2.00	2.00	.0

**DESCRIPTION:** Budget Unit 7-201 Community Memorial Museum

The Community Memorial Museum of Sutter County opened in 1975 as a department of local government after it was developed and constructed through private donations and activities of the Sutter County Historical Society. It is a department of Sutter County government that is funded through a partnership of public and private funds. The Museum is responsible for the collection, preservation and interpretation of the cultural history of Sutter County.

The Museum staff is responsible for maintaining professional museum standards of artifact conservation, research, exhibitory and public education. Museum programs are designed with the help of the community, for the benefit of the community. Museum programs are funded primarily through private donations and public agency grants.

Museum operations are supported by the County of Sutter and by the Community Memorial Museum Commission. Revenues for annual operating expenses of the Museum are derived from two sources: The County of Sutter provides funds for the salary and benefits of the Museum Director/Curator and the Assistant Curator. The County also funds Liability Insurance and copier rental, as well as Information Technology charges for web-site presence. Other County departmental budgets provide for the maintenance of the grounds and building and utilities for the Museum facilities. The Museum Commission provides funds for Extra Help, Services and Supplies, and Intrafund Transfers (except for copier rental) through the County Museum Reimbursement Special Revenue Fund.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$184,571. This is an increase of \$10,905 (6.3%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$19,662. This is an increase of \$822 (4.4%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$164,909, which is an increase of \$10,083 from the prior year.

The request for Salaries and Benefits increases by \$10,657 (6.8%) compared to the FY 2007-08 Adopted Budget. The primary reason for this increase is cost of living adjustments.



CAO RECOMMENDATION:

This budget is recommended at \$184,729 which is \$158 more than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$165,067, which is \$10,241 (6.6%) greater than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended as requested.

Other Charges are recommended at \$2,764 which is \$158 more than requested. This is primarily due to an increase in Interfund Information Technology charges.

Intrafund charges are recommended as requested.

Revenues are recommended as requested.

The Museum Curator concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COMMUNITY MEMORIAL MUSEUM	DEPT 7-201 RECREATION & CULTURAL SERVICES CULTURAL SERVICES FUND 0001	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	97,968	82,534	102,618	102,618	112,419	112,419
51014 Other Pay	1,252	3,575				
51020 Extra Help	4,085	5,028	9,000	9,000	7,019	7,019
51100 County Contribution FICA	7,752	6,848	8,446	8,446	8,926	8,926
51110 County Contribution Retirement	15,600	13,430	17,403	17,403	18,568	18,568
51111 Retirement Allowance	7,584	6,399	8,212	8,212	8,739	8,739
51120 Co Contribution-Group Insurance	10,749	8,745	10,750	10,750	11,188	11,188
51150 Interfund Workers Compensation	458	385			227	227
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 145,448	126,944	156,429	156,429	167,086	167,086 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	1,086	732	1,300	1,300	1,200	1,200
52130 Maintenance Structure/Imprvmt	145	68	250	250	250	250
52150 Memberships	1,084	811	1,000	1,000	1,000	1,000
52170 Office Expenses	929	951	1,400	1,400	1,500	1,500
52173 Subscription-Publication	167	187	300	300	300	300
52220 Small Tools	27		125	125	125	125
52230 Special Departmental Expense	3,840	2,294	4,150	4,150	4,150	4,150
52250 Transportation & Travel	642	565	1,625	1,625	1,625	1,625
TOTAL SERVICES AND SUPPLIES	* 7,920	5,608	10,150	10,150	10,150	10,150 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	435	2,043	2,043	2,043	2,145	2,145
53620 Interfd Information Technology	931	213	426	426	426	584
53623 Interfund Fingerprints	25					
53689 Interfund Physical/Drug	34				35	35
TOTAL OTHER CHARGES	* 1,425	2,256	2,469	2,469	2,606	2,764 *
TOTAL GROSS BUDGET	** 154,793	134,808	169,048	169,048	179,842	180,000 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	1,608	1,059	1,566	1,566	1,536	1,536
55204 Intrafund Copier Rental	1,946	1,459	2,141	2,141	2,141	2,141
55205 Intrafund Gen Insurance/Bonds	413	760	753	753	882	882
55206 Intrafund Paper and Supplies	118	127	158	158	170	170
55211 Intrafund Fingerprints	32					
TOTAL INTRAFUND TRANSFERS	* 4,117	3,405	4,618	4,618	4,729	4,729 *
TOTAL NET BUDGET	** 158,910	138,213	173,666	173,666	184,571	184,729 *
<b>USER PAY REVENUES</b>						
46578 Interfund Trans In-Special Rev	145		250	250	250	250
47514 County Museum Reimbursement	14,609		18,590	18,590	19,412	19,412
TOTAL USER PAY REVENUES	* 14,754		18,840	18,840	19,662	19,662 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 14,754		18,840	18,840	19,662	19,662 *

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 2008-09	ACTIVITY:	CULTURAL SERVICES	FUND 0001
		ACTUAL	ACTUAL	ADOPTED
		EXPEND.	EXPEND.	ADJUSTED
FINANCING USES CLASSIFICATION		2006-07	4-30-08	BUDGET
				BUDGET
				DEPARTMENT
				REQUEST
				2008-09
				CAO
				RECOMMEND
				2008-09
UNREIMBURSED COSTS	**	144,156	138,213	154,826
				154,826
				164,909
				165,067 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT				
MJR Museum Dir-Curator	4498-5558 M	1.00	1.00	1.00
ASMU Asst Museum Curator	2641-3291 G	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	2.00	2.00	2.00
				2.00
				2.00 *

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMBS

UNIT: SUBSIDY REQUESTS ORGANIZATIONS FUND: GENERAL

0001 7-202

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	105,372	101,625	63,507	120,366	70,446	10.9
* GROSS BUDGET	105,372	101,625	63,507	120,366	70,446	10.9
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	105,372	101,625	63,507	120,366	70,446	10.9
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	105,372	101,625	63,507	120,366	70,446	10.9
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 7-202 Subsidy Requests

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

**DEPARTMENT REQUEST:**

Subsidy requests total \$120,366 which is an increase of \$17,398 (17.5%) from the FY 2007-08 Adjusted Budget. There are no revenues directly attributable to this budget unit. Therefore, the requested Unreimbursed Cost of this budget unit is also \$120,366.

The request includes funding for the Yuba-Sutter Economic Development Corporation at \$52,000. The Yuba-Sutter Chamber of Commerce has requested \$7,306 for the promotion of tourism activities in Sutter County. The Yuba-Sutter Regional Arts Council has requested funding of \$25,500. The Sutter County Resource Conservation District has requested funding of \$24,420. In addition, the Area 4 Agency on Aging, formerly funded in the Non-Departmental Expense budget #1103, has requested funding of \$11,140. The County has traditionally provided support for these five organizations.

**CAO RECOMMENDATION:**

The budget is recommended at \$70,446 to fund the County's contributions to the Yuba-Sutter Economic Development Corporation, the Yuba-Sutter Chamber of Commerce, and the Area 4 Agency on Aging. Funding for the Yuba-Sutter Arts Council and Sutter County Resource Conservation District is not recommended. Since there are no revenues associated with this budget, the Unreimbursed Cost of this budget is also \$70,446.

It is recommended that your Board approve \$7,306 for the Yuba-Sutter Chamber of Commerce to fund tourism development and promotion activities, representing Sutter County's share of the total funding requested from all four jurisdictions, conditional upon approval of the same level of contribution by the other three agencies (Yuba County, City of Yuba City, and City of Marysville). It is recommended that the \$7,306 be funded in concept with current-year Transient Occupancy Tax revenues (recorded in the General Revenues budget unit #1-209). This funding source has been used in the past to fund the Yuba-Sutter Chamber of Commerce tourism activities.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SUBSIDY REQUESTS ORGANIZATIONS DEPT 7-202  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: RECREATION & CULTURAL SERVICES  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: CULTURAL SERVICES FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53200 Contribution to Other Agencies	105,372	101,625				
53200 YS Regional Arts Council 402				22,500	25,500	
53200 Sut Co Resource Conserv Dist 403				19,840	24,420	
53200 YS Economic Development 411			52,500	52,500	52,000	52,000
53200 YS Chamber of Commerce 412			11,007	7,588	7,306	7,306
53200 Area 4 Agency on Aging 413					11,140	11,140
TOTAL OTHER CHARGES *	105,372	101,625	63,507	102,428	120,366	70,446 *
TOTAL GROSS BUDGET **	105,372	101,625	63,507	102,428	120,366	70,446 *
TOTAL NET BUDGET **	105,372	101,625	63,507	102,428	120,366	70,446 *
TOTAL USER PAY REVENUES *						*
TOTAL GOVERNMENTAL REVENUES *						*
TOTAL REVENUES **						*
UNREIMBURSED COSTS **	105,372	101,625	63,507	102,428	120,366	70,446 *

EXECUTIVE SUMMARY

DEPT HEAD: MARVIN KING

UNIT: VETERANS SERVICE OFFICER

FUND: GENERAL

0001 5-601

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	81,425	39,085	66,848	66,848	66,848	.0
* GROSS BUDGET	81,425	39,085	66,848	66,848	66,848	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	81,425	39,085	66,848	66,848	66,848	.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	81,425	39,085	66,848	66,848	66,848	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 5-601 Veterans' Services Officer

This office is a Bi-County function with Yuba County acting as 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 costs less revenues) on a 50-50% basis. Sutter County's share of the net cost is appropriated in this budget unit.

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).

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 AFB for separating members remaining 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 and 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.

DEPARTMENT REQUEST:

The request for the Sutter County share of Veterans' Services Officer for FY 2008-09 is \$66,848, which is the same as the FY2007-08 Adopted Budget. This budget reflects only Sutter County's net share of cost.

CAO RECOMMENDATION:

The budget is recommended as requested.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: VETERANS SERVICE OFFICER DEPT 5-601  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: VETERANS SERVICES FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53200 Contribution to Other Agencies	81,425	39,085	66,848	66,848	66,848	66,848
TOTAL OTHER CHARGES	* 81,425	39,085	66,848	66,848	66,848	66,848 *
TOTAL GROSS BUDGET	** 81,425	39,085	66,848	66,848	66,848	66,848 *
TOTAL NET BUDGET	** 81,425	39,085	66,848	66,848	66,848	66,848 *
TOTAL USER PAY REVENUES						+
TOTAL GOVERNMENTAL REVENUES						+
TOTAL REVENUES						+
UNREIMBURSED COSTS	** 81,425	39,085	66,848	66,848	66,848	66,848 *



**DEPARTMENT OF  
CHILD SUPPORT  
SERVICES**

**SECTION G**

EXECUTIVE SUMMARY

DEPT HEAD: MARCI JENSEN

UNIT: CHILD SUPPORT SERVICES

FUND: GENERAL

0001 2-108

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,236,480	1,867,748	2,401,858	2,620,016	2,620,016	9.1
SERVICES AND SUPPLIES	294,827	192,767	241,823	282,393	282,393	16.8
OTHER CHARGES	43,626	24,183	38,786	23,983	23,983	38.2-
* GROSS BUDGET	2,574,933	2,084,698	2,682,467	2,926,392	2,926,392	9.1
INTRAFUND TRANSFERS	355,987	220,789	316,254	48,611	48,611	84.6-
* NET BUDGET	2,930,920	2,305,487	2,998,721	2,975,003	2,975,003	.8-
OTHER REVENUES						
USER PAY REVENUES	2,913,275	2,464,840	2,983,721	2,965,003	2,965,003	.6-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	17,448	23,555	15,000	10,000	10,000	33.3-
TOTAL OTHER REVENUES	2,930,723	2,488,395	2,998,721	2,975,003	2,975,003	.8-
* UNREIMBURSED COSTS	197	182,908-	0	0	0	.0
ALLOCATED POSITIONS	35.00	33.00	33.00	33.00	33.00	.0

**DESCRIPTION:** Budget Unit 2-108 Department of Child Support Services

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 to ensure that both parents share the obligation to support their children. The department 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 TANF grants paid to their 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 collection and disbursement of child support to families.

The department establishes paternity through court actions that follow DNA genetic testing of parents and children. CSS 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 (66% share) and State (34% share) funding.

As of the writing of this narrative the State Department of Child Support Services (State DCSS) has informed the department that its FY 2008-09 allocation will be reduced from the FY 2007-08 budget allocation. This reduction is due to the redirection of funds to the State Department of Child support for postage related costs. An increase in the State's contract with the Office of State Printing has caused them to make up the deficit in their budget by reducing allocations at the local level. With this year's reduction in funding along with the previous six years that DCSS has funded child support agencies with flat funding, local child support agencies have had to absorb general cost of living and cost of doing business within their existing allocations.

Because of reduced county costs, which are expected to be a one time only reduction, the Department will be able to absorb costs associated with cost of living increases, general cost of doing business and postage related reductions within its current allocation. The department is proposing to maintain 32 of 33

allocated staff positions as funded positions and maintain the Chief Child Support Attorney position as an unfunded position.

This past year the department successfully converted to the State's new statewide automated child support system. The state has been bringing additional counties onto the new system monthly and will end its implementation in November of this year when Los Angeles County converts to the new system.

In past years CSS has cautioned the Board that due to California's failure to automate to a statewide child support system in 1998 California has been required to pay a yearly federal automation penalty. Penalties are currently being held in abeyance pending certification of the statewide system by the federal government. State DCSS believes the system will be certified as required by law after Los Angeles transitions. If the penalties continue to be stayed and ultimately the State is relieved from these penalties there is no county interest at issue. However, if the penalties are not stayed, pursuant to W&I Code Section 10088 those penalties are payable by the local child support agencies. It is always prudent to be aware that the State could at some point in the future insist that local CSS agencies and/or Counties pay the automation penalty if these penalties are not stayed or if they are assessed at a later time.

#### DEPARTMENT REQUESTS:

Requested Net Expenditures for FY 2008-09 total \$2,975,003. This is a decrease of \$23,718 (.8%) from the FY 2007-08 Adopted Budget. Department revenues are requested to total \$2,975,003. This is a decrease of \$23,718 (.8%). Therefore, this budget has no Unreimbursed Cost.

The request for Salaries and Benefits for FY 2008-09 increased by \$218,158 (9.1%) compared to the FY 2007-08 Adopted Budget. This increase is due to recent salary adjustments, an anticipated retirement, and an increase in extra help. Extra help is requested due to the conversion to new computer software.

The request for Services and Supplies for FY 2008-09 increased by \$40,570 (16.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in office expenses to align the budgeted figure with historical expenses.

The request for Other Charges for FY 2008-09 decreased by \$14,803 (38.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decrease in Interfund Information Technology charges.

The request for Intrafund Transfers for FY 2008-09 decreased by \$267,643 (84.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the reduction in A-87 costs.

No Fixed Assets are requested.

Total departmental revenue available for FY 2008-09 decreased by \$23,718 (0.8%) compared to the FY 2007-08 Adopted Budget. This decrease is attributed to the anticipated loss of revenue for the redirection of funds for postage related state costs.

#### CAO RECOMMENDATION:

This budget is recommended as requested. Minor adjustments may be necessary when State funding information becomes available. This recommendation is based upon the most recent cost estimates available and is balanced to available resources with no Unreimbursed Cost.

The Director of Child Support Services concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CHILD SUPPORT SERVICES DEPT 2-108  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,445,626	1,226,759	1,603,597	1,603,597	1,712,166	1,712,166
51013 Special Pay	600	542	600	600	3,600	3,600
51014 Other Pay	12,495	8,370	5,000	5,000	42,000	42,000
51020 Extra Help	27,935	15,080	6,000	6,000	26,000	26,000
51100 County Contribution FICA	108,048	90,288	114,768	114,768	126,832	126,832
51110 County Contribution Retirement	230,296	199,798	256,823	256,823	283,392	283,392
51111 Retirement Allowance	111,654	95,050	122,162	122,162	133,185	133,185
51120 Co Contribution-Group Insuranc	269,211	208,884	264,455	264,455	275,924	275,924
51130 Co Contrib Unemployment Insuranc	9,700	524	6,000	6,000	6,000	6,000
51150 Interfund Workers Compensation	20,915	22,453	22,453	22,453	10,917	10,917
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,236,480	1,867,748	2,401,858	2,401,858	2,620,016	2,620,016 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	4,803	3,628	5,500	5,500	6,000	6,000
52120 Maintenance Equipment	8,629					
52121 Maintenance Equipment Contract	4,104					
52150 Memberships	1,350	1,350	1,500	1,500	1,500	1,500
52170 Office Expenses	93,759	38,481	50,087	50,087	85,657	85,657
52173 Subscription-Publication	2,268	2,322	5,000	5,000	5,000	5,000
52180 Professional/Specialized Svcs	46,610	37,056	48,000	48,000	50,000	50,000
52183 P/S Medical Svcs-Lab	4,428	3,589	6,500	6,500	6,500	6,500
52210 Rents/Leases Structures/Ground	92,736	85,008	92,736	92,736	92,736	92,736
52232 Employment Training	12,565	5,409	5,000	5,000	7,500	7,500
52250 Transportation & Travel	5,154	1,036	2,500	2,500	2,500	2,500
52260 Utilities	18,421	14,888	25,000	25,000	25,000	25,000
TOTAL SERVICES AND SUPPLIES	* 294,827	192,767	241,823	241,823	282,393	282,393 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,998	5,456	5,457	5,457	8,130	8,130
53613 Interfund Fleet Admin	260	615	461	461	507	507
53615 Interfund Fuel & Oil	835	611	1,031	1,031	1,662	1,662
53616 Interfund Vehicle Maintenance	833	3,263	550	550	1,500	1,500
53620 Interfd Information Technology	39,527	14,238	31,287	31,287	12,114	12,114
53623 Interfund Fingerprints	75					
53685 Interfund Office Expense	30					
53689 Interfund Physical/Drug	68				70	70
TOTAL OTHER CHARGES	* 43,626	24,183	38,786	38,786	23,983	23,983 *
TOTAL GROSS BUDGET	** 2,574,933	2,084,698	2,682,467	2,682,467	2,926,392	2,926,392 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	45,844	14,727	38,647	38,647	20,311	20,311
55203 Intrafund Printing			691	691		
55204 Intrafund Copier Rental	7,434	5,441	7,937	7,937	7,938	7,938
55205 Intrafund Gen Insurance/Bonds	359	357	419	419	374	374
55206 Intrafund Paper and Supplies	3,901	2,640	4,532	4,532	4,634	4,634
55211 Intrafund Fingerprints	64		77	77	39	39
55237 Intrafund Partial Overhead	298,385	197,624	263,951	263,951	15,315	15,315
TOTAL INTRAFUND TRANSFERS	* 355,987	220,789	316,254	316,254	48,611	48,611 *

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: CHILD SUPPORT SERVICES (CONTINUED)  
 FUNCTION: PUBLIC PROTECTION  
 ACTIVITY: JUDICIAL  
 DEPT 2-108  
 FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL NET BUDGET	** 2,930,920	2,305,487	2,998,721	2,998,721	2,975,003	2,975,003 *
USER PAY REVENUES						
46578 Interfund Trans Ir-Special Rev	2,913,275	2,464,840	2,983,721	2,983,721	2,965,003	2,965,003
TOTAL USER PAY REVENUES	* 2,913,275	2,464,840	2,983,721	2,983,721	2,965,003	2,965,003 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	17,448	23,555	15,000	15,000	10,000	10,000
TOTAL GENERAL REVENUES	* 17,448	23,555	15,000	15,000	10,000	10,000 *
TOTAL REVENUES	** 2,930,723	2,488,395	2,998,721	2,998,721	2,975,003	2,975,003 *
UNREIMBURSED COSTS	** 197	182,908-				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DCSS Dir of Child Support Services 7877-9578 M	1.00	1.00	1.00	1.00	1.00	1.00
CCSA Chief Child Support Attorney 7129-8682 M (FROZEN)	1.00	1.00	1.00	1.00	1.00	1.00
DEDC Dep Director Child Suppt Serv 5813-7129 M	1.00	1.00	1.00	1.00	1.00	1.00
CSA3 Child Support Attorney III 6651-8113 P	2.00	2.00	2.00	2.00	2.00	2.00
OR						
CSA2 Child Support Attorney II 5996-7343 P						
OR						
CSA1 Child Support Attorney I 5452-6651 P						
STM1 Staff Services Mgr I 4739-5813 M	1.00	1.00	1.00	1.00	1.00	1.00
ISC2 Info Systems Coordinator II 3291-4091 G	1.00	1.00	1.00	1.00	1.00	1.00
CSUS Child Support Supervisor 3318-4126 S	3.00	3.00	3.00	3.00	3.00	3.00
CSS3 Child Support Specialist III 2952-3675 G	2.00	2.00	2.00	2.00	2.00	2.00
CSS2 Child Support Specialist II 2790-3482 G	13.00	13.00	13.00	13.00	13.00	13.00
OR						
CSS1 Child Support Specialist I 2641-3291 G						
LECS Legal Office Supervisor 3412-4244 S	1.00	1.00	1.00	1.00	1.00	1.00
LES2 Legal Secretary II 2716-3385 G	4.00	3.00	3.00	3.00	3.00	3.00
OR						
LES1 Legal Secretary I 2442-3036 G						
ACL3 Account Clerk III 2574-3205 G	2.00	2.00	2.00	2.00	2.00	2.00
ACL2 Account Clerk II 2442-3036 G	1.00					
OR						
ACL1 Account Clerk I 2311-2869 G						
OFA2 Office Assistant II 2182-2716 G	2.00	2.00	2.00	2.00	2.00	2.00
OR						
OFA1 Office Assistant I 2066-2574 G						
TOTAL BUDGET UNIT POSITIONS	** 35.00	33.00	33.00	33.00	33.00	33.00 *

# DISTRICT ATTORNEY

SECTION H

EXECUTIVE SUMMARY

DEPT HEAD: CARL V ADAMS

UNIT: DISTRICT ATTORNEY

FUND: PUBLIC SAFETY

0015 2-125

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,429,126	2,243,364	2,903,046	3,269,455	3,269,455	12.6
SERVICES AND SUPPLIES	166,650	119,760	172,170	170,285	170,285	1.1-
OTHER CHARGES	182,804	105,494	162,379	170,289	221,064	36.1
FIXED ASSETS	0	7,714	12,140	31,050	31,050	155.8
* GROSS BUDGET	2,778,580	2,476,332	3,249,735	3,641,079	3,691,854	13.6
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	2,778,580	2,476,332	3,249,735	3,641,079	3,691,854	13.6
OTHER REVENUES						
USER PAY REVENUES	277,726	213,401	251,000	236,000	236,000	6.0-
GOVERNMENTAL REVENUES	382,671	188,980	376,150	444,150	444,150	18.1
OTHER FINANCING SOURCES	0	296	0	0	0	.0
TOTAL OTHER REVENUES	660,397	402,677	627,150	680,150	680,150	8.5
* UNREIMBURSED COSTS	2,118,183	2,073,655	2,622,585	2,960,929	3,011,704	14.8
ALLOCATED POSITIONS	28.00	30.00	29.00	31.00	31.00	6.9

**DESCRIPTION:** Budget Unit 2-125 District Attorney - Criminal Division

This budget unit funds the entire District Attorney's operation, with the exception of one grant-funded attorney in the Anti-Drug Abuse Program (see budget unit #2-302, Anti Drug Abuse enforcement). The District Attorney is responsible for both adult and juvenile criminal prosecution. Approximately 11 of the 31 FTE of the District Attorney's Office are funded by State grant programs for statutory rape prosecution, spousal abuse investigation, vertical prosecution of violence against women, anti-gang prosecution, and the victim-witness program. Mandated activities involving child abduction are also reimbursed by the State. The District Attorney's Office provides a number of collateral activities involving assistance to law enforcement, investigative assistance to the Grand Jury, and on rare occasions, the County Administrative Office. This budget also funds administration of the District Attorney's Office.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$3,641,079. This is an increase of \$391,344 (12.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$680,150. This is an increase of \$53,000 (8.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$2,960,929, which is \$338,344 higher than the prior year.

No major projects and policy issues are foreseen for this budget unit in the upcoming year.

The request for Salaries and Benefits increases by \$366,409 (12.6%) compared to the FY 2007-08 Adopted Budget. The reason for this change is due primarily to cost of living and salary step increases. This does include the cost of one new Limited Term position being requested. This Limited Term position is requested to maintain staff levels at normal strength due to the voluntary leave of absence of an employee in the Victim Witness Program. The total cost of this position, including associated supplies and fixed assets is \$59,262. This is offset by \$52,827 in Victim Witness revenue.

The request for Services and Supplies decreases by \$1,885 (1.1%) compared to the FY 2007-08 Adopted Budget. This is primarily due to utilizing on-line research and reducing the printed law library. Office Equipment, Computer Equipment, and Software items have been requested totaling \$35,510. These items are requested to outfit emergency response vehicles with secure digital radios required to talk to other law enforcement agencies, software licensing, and to purchase a laptop computer to use in court for prosecutions and court presentations. Each of these items is also listed in the accompanying budget detail.

The request for Other Charges increases by \$7,910 (4.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the increase in Interfund Fuel & Oil charges.

The request for Fixed Assets increases by \$18,910 (155.8%) for the replacement of a high mileage emergency response vehicle.

Total departmental revenue available increases by \$53,000 (8.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the addition of the Anti Gang Grant.

#### CAO RECOMMENDATION:

This budget is recommended at \$3,691,854, which is \$50,775 more than requested. Revenues are recommended at \$680,150 as requested. The Unreimbursed Cost of this budget is \$3,011,704, which is \$389,119 (14.8%) higher than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested. We recommend the requested Victim Advocate II Limited Term Position in the Victim Witness Program to be funded in July 2008. Although the Victim Witness Program is grant funded, in recent years, the funds have not covered all costs of the program. The District Attorney continues to review the funding necessary to continue the service level that is required for this program.

Services and Supplies are recommended at \$170,285 as requested.

Other Charges are recommended at \$221,064, which is \$50,775 more than requested due to an increase of \$50,775 in Interfund Information Technology based on updated cost information.

Fixed Assets are recommended at \$31,050, as requested for the replacement of Vehicle #276 for a Patrol Vehicle with a police package for safety for emergency response.

Revenues are recommended as requested at \$680,150.

The District Attorney concurs with the recommended budget.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DISTRICT ATTORNEY DEPT 2-125  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,564,810	1,436,940	1,920,719	1,999,745	2,159,938	2,159,938
51013 Special Pay	7,845	7,329	9,145	9,145	9,145	9,145
51014 Other Pay	5,917	17,290	8,000	8,000	15,000	15,000
51020 Extra Help	21,199	35,192	22,000	22,000	27,000	27,000
51030 Overtime	41,330	21,168	12,000	12,000	15,500	15,500
51100 County Contribution FICA	118,213	107,261	139,024	142,462	155,683	155,683
51110 County Contribution Retirement	274,631	267,681	341,937	352,091	406,308	406,308
51111 Retirement Allowance	127,657	117,958	159,566	163,476	176,701	176,701
51120 Co Contribution-Group Insuranc	223,623	194,588	252,698	255,711	286,843	286,843
51130 Co Contrib Unemployment Insinc	5,269					
51150 Interfund Workers Compensation	38,632	37,957	37,957	37,957	17,337	17,337
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,429,126	2,243,364	2,903,046	3,002,587	3,269,455	3,269,455 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	13,681	13,789	16,000	16,000	18,000	18,000
52110 Criminal Jury Witness Fees	40	851	3,000	3,000	3,000	3,000
52120 Maintenance Equipment	2,603	552	2,000	2,000	2,000	2,000
52130 Maintenance Structure/Imprvmt	4,396	718				
52135 Software License & Maintenance		70			1,500	1,500
52136 Computer Hardware	13,998		13,900	13,900	13,200	13,200
52150 Memberships	2,749	8,706	7,620	7,620	8,135	8,135
52170 Office Expenses	16,058	13,519	14,750	14,750	16,750	16,750
52173 Subscription-Publication	25,845	18,434	23,250	23,250	26,750	26,750
52180 Professional/Specialized Srvs	9,360	5,260	13,500	13,500	13,500	13,500
52225 Office Equipment	29,997	26,098	33,900	33,900	19,450	19,450
52230 Special Departmental Expense	11,529	2,294	10,800	10,800	10,800	10,800
52232 Employment Training	31,216	26,659	26,450	26,450	30,200	30,200
52250 Transportation & Travel	5,178	2,810	7,000	7,000	7,000	7,000
TOTAL SERVICES AND SUPPLIES	* 166,650	119,760	172,170	172,170	170,285	170,285 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	2,414	10,655	10,653	10,653	17,556	17,556
53602 Interfund Gen Insurance & Bond	410	415	603	603	449	449
53608 Interfund Vehicle Rental		80				
53610 Interfund Postage	3,571	2,411	4,576	4,576	3,090	3,090
53611 Interfund Printing	2,316	1,688	2,760	2,760	2,345	2,345
53612 Interfund Copier Rental	6,342	4,729	6,915	6,915	6,917	6,917
53613 Interfund Fleet Admin	2,222	1,434	4,336	4,336	4,770	4,770
53615 Interfund Fuel & Oil	12,373	10,198	13,130	13,130	20,727	20,727
53616 Interfund Vehicle Maintenance	10,022	7,913	10,433	10,433	10,440	10,440
53620 Interfd Information Technology	132,592	64,664	94,263	94,263	101,003	151,778
53625 Interfund Vehicle Lease	7,470		12,297	12,297		
53658 Interfund Paper & Supplies	1,580	1,097	1,731	1,731	1,858	1,858
53679 Interfund Admin Veh Repl Prog	521		388	388		
53683 Interfund Drug Testing	103	39	157	157	129	129
53689 Interfund Physical/Drug	868	171	137	137	1,005	1,005
TOTAL OTHER CHARGES	* 182,804	105,494	162,379	162,379	170,289	221,064 *
<b>FIXED ASSETS</b>						

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: DISTRICT ATTORNEY (CONTINUED)	DEPT 2-125 PUBLIC PROTECTION JUDICIAL FUND 0015		
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
54300 Equipment			7,714	12,140	12,140	31,050	31,050
TOTAL FIXED ASSETS	*		7,714	12,140	12,140	31,050	31,050 *
TOTAL GROSS BUDGET	**	2,778,580	2,476,332	3,249,735	3,349,276	3,641,079	3,691,854 *
TOTAL NET BUDGET	**	2,778,580	2,476,332	3,249,735	3,349,276	3,641,079	3,691,854 *
USER PAY REVENUES							
46187 Discovery Fees		10,396	7,463	7,000	7,000	7,000	7,000
46553 Interfund Investigation		215,000	195,493	220,000	220,000	220,000	220,000
46554 Interfund Prosecution		7,000	5,162	8,000	8,000	8,000	8,000
46578 Interfund Trans In-Special Rev		10,000		10,000	10,000		
46598 Inter Tran-In COPS		30,870			31,541		
47500 Other Revenue		4,460	803	5,000	5,000		
47506 Restitution Unclaimed Money			4,235				
47522 DA Asset Foreiture			245	1,000	1,000	1,000	1,000
TOTAL USER PAY REVENUES	*	277,726	213,401	251,000	282,541	236,000	236,000 *
GOVERNMENTAL REVENUES							
45244 St OCJP Grant		378,429	187,982	374,650	442,650	442,650	442,650
45259 St Post		4,242	998	1,500	1,500	1,500	1,500
TOTAL GOVERNMENTAL REVENUES	*	382,671	188,980	376,150	444,150	444,150	444,150 *
OTHER FINANCING SOURCES							
48300 Sale of Excess Property			296				
TOTAL OTHER FINANCING SOURCES	*		296				*
TOTAL REVENUES	**	660,397	402,677	627,150	726,691	680,150	680,150 *
UNREIMBURSED COSTS	**	2,118,183	2,073,655	2,622,585	2,622,585	2,960,929	3,011,704 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DIAT District Attorney	FLAT 1148	1.00	1.00	1.00	1.00	1.00	1.00
ASDA Asst District Attorney	7877-9578 M	1.00	1.00	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5277-6461 M	1.00	1.00	1.00	1.00	1.00	1.00
DED4 Deputy D A IV	7488-9124 S	1.00	1.00	1.00	1.00	1.00	1.00
DED3 Deputy D A III	6651-8113 P	1.00	1.00	1.00	1.00	1.00	1.00
OR							
DED2 Deputy D A II	5996-7343 P						
DED3 Deputy D A III	6651-8113 P	6.00	6.00	6.00	6.00	6.00	6.00
OR							
DED2 Deputy D A II	5996-7343 P						
OR							
DED1 Deputy D A I	5452-6651 P						
CHIN Chief Investigator DA	6285-7699 M	1.00	1.00	1.00	1.00	1.00	1.00
ACHI Assistant Chief Investigator	5706-6983 M	1.00	1.00	1.00	1.00	1.00	1.00
SRCR Senior Criminal Investigator	4452-5481 L	7.00	7.00	7.00	7.00	7.00	7.00
INAD Investigative Aide	3116-3879 G	1.00	1.00	1.00	1.00	1.00	1.00
VIAS Victim-Witness Asst Cord	3520-4358 P	1.00	2.00	1.00	2.00	2.00	2.00
(LIMITED TERM)							

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DISTRICT ATTORNEY DEPT 2-125  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
VIA2 Victim Advocate II	2869-3581 G 1.00	1.00	1.00	1.00	2.00	2.00
SULE Supvg Legal Secretary	3412-4244 S 1.00	1.00	1.00	1.00	1.00	1.00
LES3 Legal Secretary III	3036-3780 G 2.00	2.00	2.00	2.00	2.00	2.00
LES2 Legal Secretary II	2716-3385 G 1.00	1.00	1.00	1.00	1.00	1.00
OR						
LES1 Legal Secretary I	2442-3036 G					
LES1 Legal Secretary I	2442-3036 G 1.00	2.00	2.00	2.00	2.00	2.00
OR						
OFA3 Office Assistant III	2442-3036 G					
TOTAL BUDGET UNIT POSITIONS	** 28.00	30.00	29.00	30.00	31.00	31.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: CARL V ADAMS

UNIT: ANTI-DRUG ABUSE ENFORCEMENT

FUND: PUBLIC SAFETY

0015 2-302

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	284,217	266,026	313,055	334,444	334,444	6.8
SERVICES AND SUPPLIES	948	967	900	900	900	.0
OTHER CHARGES	2,759	1,430	2,023	2,078	2,410	19.1
* GROSS BUDGET	287,924	268,423	315,978	337,422	337,754	6.9
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	287,924	268,423	315,978	337,422	337,754	6.9
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	123,451	126,057	123,451	123,451	123,451	.0
TOTAL OTHER REVENUES	123,451	126,057	123,451	123,451	123,451	.0
* UNREIMBURSED COSTS	164,473	142,366	192,527	213,971	214,303	11.3
ALLOCATED POSITIONS	3.00	3.00	3.00	3.00	3.00	.0

**DESCRIPTION:**            Budget Unit 2-302 Anti-Drug Abuse Enforcement

The State Office of Emergency Services provides funding to impact and curtail the use, manufacture and sale of illegal drugs and narcotics in Sutter County. State funding is augmented by county funding.

Grant awards have declined from a high of \$216,786 in FY 2004-05 to \$123,451 for FY 2008-09. Funding has remained flat at the current level since FY 2006-07.

The FY 2008-09 grant amount is projected at \$123,451, which is the same as budgeted last year. The amount changes each year based on our crime index relative to the rest of the State. Three Departments participate in the program: the Sheriff, Probation, and the District Attorney. The latter administers the grant. This program has an increased unreimbursed cost primarily due to salary increases.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$337,422. This is an increase of \$21,444 (6.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$123,451, no change from last year. The requested Unreimbursed Cost of this budget unit is \$213,971 which is \$21,444 (11.1%) higher than the prior year.

The request for Salaries and Benefits increases \$21,389 (6.8%) compared to the FY 2007-08 Adopted Budget. This is due to the increases in permanent salaries attributed to salary increases.

The request for Other Charges increases \$2,078 (2.7%) more than the FY 2007-08 Adopted Budget. This is due to increased Information Technology charges made to this budget unit.

No Fixed Assets are requested.

Total departmental revenue available remains the same at \$123,451 compared to the FY 2007-08 Adopted Budget. This is due to a projected grant amount available from the Office of Emergency Services.

The Sheriff, Probation, and the District Attorney all concur with the current distribution.

CAO RECOMMENDATION:

This budget is recommended at \$337,754. Revenues are recommended as requested at \$123,451. The Unreimbursed Cost of this budget is \$214,303, which is \$21,776 (11.3%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended as requested.

Other Charges are recommended at \$2,410 due to a minor increase in Interfund Information Technology based on updated cost information.

There are no Intrafund transfers.

Revenue is recommended as requested at \$123,451.

The Anti-Drug Abuse budget consists of one staff member from each of the three Departments involved: The District Attorney, the Sheriff and Probation. The increased Unreimbursed Cost in this budget is due to the increases in permanent salaries attributed to salary increases. This increases the Unreimbursed Cost from \$192,527 in 2007-08 to \$214,303 this year. Due to the importance of the policy issues presented by this budget, and due to the variation in grant funding for this budget from year-to-year, we recommend funding this increased County cost. The continued funding for this program in future years will be based on estimated grant revenue and an analysis of the policy issues related to decreased funding.

The District Attorney concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: ANTI-DRUG ABUSE ENFORCEMENT	DEPT 2-302		
		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
FINANCING USES CLASSIFICATION							
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	168,413	158,250	191,046	191,046	223,420	223,420
51013	Special Pay	28	33				
51014	Other Pay		433				
51030	Overtime	817	756				
51100	County Contribution FICA	12,512	11,883	14,024	14,024	16,492	16,492
51101	County Contribution Medicare	26					
51102	Payroll Taxes	10					
51110	County Contribution Retirement	29,622	30,963	35,989	35,989	44,714	44,714
51111	Retirement Allowance	13,235	13,072	16,028	16,028	18,692	18,692
51120	Co Contribution-Group Insurance	24,568	21,664	26,996	26,996	30,782	30,782
51150	Interfund Workers Compensation	34,986	28,972	28,972	28,972	344	344
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 284,217	266,026	313,055	313,055	334,444	334,444 *
SERVICES AND SUPPLIES							
52050	Clothing & Personal		850	900	900	900	900
52232	Employment Training	948					
52250	Transportation & Travel		117				
	TOTAL SERVICES AND SUPPLIES	* 948	967	900	900	900	900 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	177	543	543	543	555	555
53602	Interfund Gen Insurance & Bond	21	24	24	24	24	24
53620	Interfd Information Technology	2,561	863	1,456	1,456	1,456	1,788
53683	Interfund Drug Testing					43	43
	TOTAL OTHER CHARGES	* 2,759	1,430	2,023	2,023	2,078	2,410 *
	TOTAL GROSS BUDGET	** 287,924	268,423	315,978	315,978	337,422	337,754 *
	TOTAL NET BUDGET	** 287,924	268,423	315,978	315,978	337,422	337,754 *
	TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES							
45244	St OCJP Grant	123,451	126,057	123,451	123,451	123,451	123,451
	TOTAL GOVERNMENTAL REVENUES	* 123,451	126,057	123,451	123,451	123,451	123,451 *
	TOTAL REVENUES	** 123,451	126,057	123,451	123,451	123,451	123,451 *
	UNREIMBURSED COSTS	** 164,473	142,366	192,527	192,527	213,971	214,303 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DED3	Deputy D A III	6651-8113 P	1.00	1.00	1.00	1.00	1.00
	OR						
DED2	Deputy D A II	5996-7343 P		1.00			
DESH	Deputy Sheriff	3797-4690 L	1.00	1.00	1.00	1.00	1.00
	(LIMITED TERM)						
DEP3	Deputy Probation Officer III	4177-5144 P	1.00	1.00	1.00	1.00	1.00
	(LIMITED TERM)						
	TOTAL BUDGET UNIT POSITIONS	** 3.00	3.00	3.00	3.00	3.00	3.00 *

# FINANCIAL

## SECTION I

EXECUTIVE SUMMARY

DEPT HEAD: MICHAEL V. STRONG

UNIT: ASSESSOR

FUND: GENERAL

0001 1-203

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,828,422	1,493,651	1,947,757	2,067,518	2,067,518	6.1
SERVICES AND SUPPLIES	94,569	49,249	181,315	76,605	75,355	58.4-
OTHER CHARGES	200,809	90,574	344,826	262,831	253,550	26.5-
* GROSS BUDGET	2,123,800	1,633,474	2,473,898	2,406,954	2,396,423	3.1-
INTRAFUND TRANSFERS	33,890	34,652	47,195	45,750	44,137	6.5-
* NET BUDGET	2,157,690	1,668,126	2,521,093	2,452,704	2,440,560	3.2-
OTHER REVENUES						
USER PAY REVENUES	16,341	12,882	94,300	32,000	32,000	66.1-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	16,341	12,882	94,300	32,000	32,000	66.1-
* UNREIMBURSED COSTS	2,141,349	1,655,244	2,426,793	2,420,704	2,408,560	.8-
ALLOCATED POSITIONS	24.00	24.00	24.00	24.00	24.00	.0

**DESCRIPTION:** Budget Unit 1-203 Assessor

The County Assessor is an elected official charged by law with the annual responsibility of preparing the assessment roll from which local property taxes are derived. These rolls represent secured and unsecured properties. The supplemental assessment roll is separate from either the secured or unsecured rolls. The office appraises all property, both real and personal, except that which is appraised by the Valuation Division of the State Board of Equalization or that, which is exempt by law. In addition, some properties, which are appraised, are exempt from taxation, such as: disabled veterans, church, religious and qualified non-profit organizations. Constant review of procedures is required by the office due to changes made in the taxation methods and revenue codes.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$2,452,704. This is a decrease of \$68,389 (2.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$32,000. This is a decrease of \$62,300 (66.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$2,420,704, which is \$6,089 (.3%) less than the prior year.

The request for Salaries and Benefits increases by \$119,761 (6.1%) compared to the FY 2007-08 Adopted Budget. The primary reasons for this change are negotiated salary increases. No new positions are requested in this budget.

The request for Services and Supplies decreases by \$104,710 (57.8%) compared to the FY 2007-08 Adopted Budget. Beginning in FY 2008-09, gas wells will be appraised by staff in the Assessor's office, thus reducing Professional Services. The prior consultant has retired, but will assist the county as needed. Special Departmental Expense (conversion to digital mapping) is reduced for FY 2008-09. Office Equipment and Computer Equipment items have been requested totaling \$8,250. These items are requested to add, replace, or update general office equipment and technical needs not related to mapping. Each of these items is also listed in the accompanying budget detail.



The request for Other Charges decreases by \$81,995 (23.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the Assessor's projection of \$250,000 for Information Technology costs, which represents a decrease of \$81,229 from FY 2007-08.

The request for Intrafund Charges decreases by \$1,445 (3.0%) compared to the FY 2007-08 Adopted Budget. This is due primarily to a lower projected estimate of overall printing, paper, and supplies expenditures.

No Fixed Assets are requested.

Total departmental revenue available decreases by \$62,300 (66.0%) compared to the FY 2007-08 Adopted Budget. This change is also noted in paragraph one, above, and is due to projected reductions in revenue, primarily from Interfund Transfer In-Special Revenues (carry-over from prior Property Tax Administration Program grant funds), which will be utilized to offset projected expenditures forecast for completion of the digital mapping conversion, again budgeted under Special Departmental Expense and detailed in the related budget worksheets.

CAO RECOMMENDATION:

This budget is recommended at \$2,440,560, which is \$80,533 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$2,408,560, which is \$18,233 (.8%) less than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$2,067,518, as requested. The department requested additional hours for Extra Help to develop physical characteristics for the real property assessment system. We agree with the importance of developing this information for the department as well as for the public and other county use.

Services and Supplies are recommended at \$75,355 which is \$1,250 less than requested due to reduction in computer costs since the Assessor is now in the personal computer replacement program through the Information Technology Department. We are recommending the Assessor's requested \$20,000 for the components to purchase a computer, CAD software and training for the AutoCAD system.

Other Charges are recommended at \$253,550 which is \$9,281 less than requested based on updated Interfund cost information primarily for Information Technology.

No Fixed Assets are requested.

Intrafund Transfers are recommended at \$44,137 which is \$1,613 less than requested based on updated Intrafund cost information primarily in printing costs.

Revenues are recommended as requested.

The Assessor concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ASSESSOR DEPT 1-203  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,188,748	958,472	1,264,967	1,264,967	1,354,596	1,354,596
51014 Other Pay	8,304	15,241	10,395	10,395	16,000	16,000
51020 Extra Help	14,698	7,262	22,000	22,000	23,000	23,000
51030 Overtime			5,000	5,000	5,000	5,000
51100 County Contribution FICA	89,033	71,847	96,383	96,383	103,738	103,738
51110 County Contribution Retirement	189,296	155,968	205,852	205,852	223,737	223,737
51111 Retirement Allowance	92,084	74,341	98,130	98,130	105,310	105,310
51120 Co Contribution-Group Insuranc	181,960	149,238	183,748	183,748	205,099	205,099
51150 Interfund Workers Compensation	64,299	61,282	61,282	61,282	31,038	31,038
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,828,422	1,493,651	1,947,757	1,947,757	2,067,518	2,067,518 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	3,538	2,524	3,500	3,500	3,275	3,275
52120 Maintenance Equipment	779	581	800	800	800	800
52136 Computer Hardware	13,799		3,500	3,500	4,250	3,000
52150 Memberships	555	555	555	555	555	555
52170 Office Expenses	10,141	7,062	13,600	13,600	12,000	12,000
52172 Postage	650	500	650	650	500	500
52173 Subscription-Publication	2,378	1,456	2,360	2,360	2,675	2,675
52180 Professional/Specialized Srvs	38,395	27,070	41,545	41,545	12,200	12,200
52210 Rents/Leases Structures/Ground	503	460	555	555	600	600
52225 Office Equipment	14,418	550	21,350	21,350	4,000	4,000
52230 Special Departmental Expense	244		80,000	80,000	20,000	20,000
52250 Transportation & Travel	9,169	8,491	12,900	12,900	15,750	15,750
TOTAL SERVICES AND SUPPLIES	* 94,569	49,249	181,315	181,315	76,605	75,355 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	1,732	5,597	5,597	5,597	6,326	6,326
53613 Interfund Fleet Admin	913	393	553	553	608	608
53615 Interfund Fuel & Oil	2,158	995	2,647	2,647	2,730	2,730
53616 Interfund Vehicle Maintenance	3,762	2,106	4,800	4,800	3,100	3,100
53620 Interfd Information Technology	192,185	81,358	331,229	331,229	250,000	240,751
53623 Interfund Fingerprints	25	50			25	
53685 Interfund Office Expense		7			7	
53689 Interfund Physical/Drug	34	68			35	35
TOTAL OTHER CHARGES	* 200,809	90,574	344,826	344,826	262,831	253,550 *
<b>FIXED ASSETS</b>						
54300 Equipment						
TOTAL FIXED ASSETS	*					*
TOTAL GROSS BUDGET	** 2,123,800	1,633,474	2,473,898	2,473,898	2,406,954	2,396,423 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	20,327	19,323	29,639	29,639	30,917	29,297
55203 Intrafund Printing	9,924	12,281	12,827	12,827	10,635	10,635
55204 Intrafund Copier Rental	2,149	1,612	2,364	2,364	2,365	2,365
55205 Intrafund Gen Insurance/Bonds	439	572	678	678	637	637
55206 Intrafund Paper and Supplies	1,019	800	1,648	1,648	1,164	1,164

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ASSESSOR DEPT 1-203  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
55211 Intrafund Fingerprints	32	64	39	39	32	39
TOTAL INTRAFUND TRANSFERS	* 33,890	34,652	47,195	47,195	45,750	44,137 *
TOTAL NET BUDGET	** 2,157,690	1,668,126	2,521,093	2,521,093	2,452,704	2,440,560 *
USER PAY REVENUES						
46104 Williamson Act Fee	4,250	2,250	1,000	1,000	1,000	1,000
46117 Assessor-Service Charge	6,707	6,809	8,500	8,500	7,000	7,000
46578 Interfund Trans In-Special Rev			80,000	80,000	20,000	20,000
47500 Other Revenue	5,384	3,823	4,800	4,800	4,000	4,000
TOTAL USER PAY REVENUES	* 16,341	12,882	94,300	94,300	32,000	32,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 16,341	12,882	94,300	94,300	32,000	32,000 *
UNREIMBURSED COSTS	** 2,141,349	1,655,244	2,426,793	2,426,793	2,420,704	2,408,560 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COAS County Assessor	FLAT 8768	1.00	1.00	1.00	1.00	1.00
ASSA Assistant Assessor	5558-6781 M	1.00	1.00	1.00	1.00	1.00
CHAP Chief Appraiser	4995-6112 M	1.00	1.00	1.00	1.00	1.00
AJA3 Auditor-Appraiser III	3923-4852 P	3.00	3.00	3.00	3.00	3.00
OR						
AJA2 Auditor-Appraiser II	3520-4358 P					
OR						
AJA1 Auditor-Appraiser I	3151-3923 P					
APR3 Appraiser III	3718-4592 P	6.00	6.00	6.00	6.00	6.00
OR						
APR2 Appraiser II	3328-4137 P					
OR						
APR1 Appraiser I	2985-3718 P					
SRMP Senior Map Drafting/Title Tec	3328-4137 P	1.00	1.00	1.00	1.00	1.00
OR						
MPDR Map Drafting/Title Tech	2985-3718 P					
APFA Appraisal Aide	2790-3482 G	1.00	1.00	1.00	1.00	1.00
ASCM Assessment Office Mjr	3618-4498 M	1.00	1.00	1.00	1.00	1.00
AST3 Assessment Technician III	2869-3581 G	9.00	9.00	9.00	9.00	9.00
OR						
AST2 Assessment Technician II	2574-3205 G					
OR						
AST1 Assessment Technician I	2311-2869 G					
TOTAL BUDGET UNIT POSITIONS	** 24.00	24.00	24.00	24.00	24.00	24.00 *

EXECUTIVE SUMMARY

DEPT HEAD: ROBERT E STARK

UNIT: AUDITOR-CONTROLLER

FUND: GENERAL

0001 1-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	793,534	709,764	940,475	1,057,705	995,856	5.9
SERVICES AND SUPPLIES	70,630	37,329	37,770	538,040	38,040	.7
OTHER CHARGES	262,060	222,428	352,203	352,613	343,125	2.6-
* GROSS BUDGET	1,126,224	969,521	1,330,448	1,948,358	1,377,021	3.5
INTRAFUND TRANSFERS	16,649	13,374	20,411	19,766	19,766	3.2-
* NET BUDGET	1,142,873	982,895	1,350,859	1,968,124	1,396,787	3.4
OTHER REVENUES						
USER PAY REVENUES	2,402	2,533	3,300	3,300	3,300	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	2,402	2,533	3,300	3,300	3,300	.0
* UNREIMBURSED COSTS	1,140,471	980,362	1,347,559	1,964,824	1,393,487	3.4
ALLOCATED POSITIONS	12.00	12.00	12.00	12.00	12.00	.0

**DESCRIPTION:** Budget Unit 1-201 Auditor-Controller

The Auditor-Controller, an elected official, is responsible for maintaining the fiscal records of the County and those of the special districts governed by the Board of Supervisors. In addition, control accounts are maintained for self-governed special districts and school districts depositing money with the County Treasurer. The traditional auditor functions include auditing special districts, auditing treasury cash and investments, accounting for payments and receipts, budget control, financial reporting, payroll, and cost accounting. The controller function is to oversee accounting procedures and audit county departments, with an emphasis on internal control, economy, and efficiency. Other responsibilities include calculation of property taxes due based on the assessment role, apportionment of property taxes collected, and accounting for various types of benefit assessments, special assessments, and bonds. The office also provides specialized services to the Welfare Department to facilitate the distribution of welfare payments.

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.

Fiscal Stewardship:

- Accounting
- Auditing
- Budgeting
- Financial Reporting

Independent:

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

Management Information:

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

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$1,968,124. This is an increase of \$617,265 (45.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$3,300. This is relatively unchanged from prior year projected revenue. Therefore, the requested Unreimbursed Cost of this budget is \$1,964,824, which is \$617,265 (45.8%) higher than the prior year.

The request for Salaries and Benefits increases by \$117,230 (12.5%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is due to overtime allocated for the implementation of the new payroll system, and due to the regularly scheduled merit increases for some positions and approved salary increases.

The request for Services and Supplies increases by \$500,270 (1,324.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to Legal Fees of \$500,000—as a result of the Declaration of Conflict of Interest by County Counsel, the Auditor-Controller is without legal counsel, regarding accounting, financial, employment and constitutional issues important to the electorate. This amount reflects costs incurred to date of the Auditor-Controller and Assistant Auditor-Controller. If these amounts are not authorized to be paid this fiscal year, a designation should be established to reserve the funds for payment in the future.

The request for Other Charges is relatively unchanged compared to the FY 2007-08 Adopted Budget. This is primarily due to the Interfund IT charges projected based on prior year's allocation.

The request for Intrafund Charges decreases by \$645 (3.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decrease in Intrafund Printing of \$1,299 which is offset by an increase of \$519 charge in Intrafund Paper and Supplies.

No Fixed Assets are requested in this budget.

Total departmental revenue available remains unchanged compared to the FY 2007-08 Adopted Budget.

CAO RECOMMENDATION:

This budget is recommended at \$1,396,787, which is \$571,337 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$1,393,487, which is \$45,928 (3.4%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$995,856, which is \$61,849 less than requested. Extra Help is recommended at \$5,000, which is \$9,849 less than requested. The Auditor-Controller is at full staff and the need for extra-help should be minimal. At this time, we are not recommending overtime. The requested overtime for \$52,000 was for 1.5 full time accountants for the full fiscal year in anticipation of the purchase of the new HR/Payroll system. When the Board approves the recommendation from the Steering Committee for the purchase of a new system, we will budget for system costs and implementation costs along with additional staffing costs in the departments implementing the new system.

Services and Supplies are recommended at \$38,040, which is \$500,000 less than requested. The request for legal fees for the Auditor-Controller is not recommended. The Auditor's \$500,000 request essentially is asking the people of the County to pay for his criminal defense costs associated with indictments and accusations brought against him by the FY 2004-05 County Grand Jury and the FY 2005-06 County Grand Jury, respectively. We do not believe this is an appropriate expenditure of County funds. It should be noted that a Sutter County Superior Court Judge recently ruled, in an action brought by Mr. Stark against various County officials, that it was inappropriate for the County to pay these costs. Also, the Third District Court of Appeal ruled that Mr. Stark shall bear his own costs. Therefore, Account #52165 Legal Fees is recommended at zero. The Auditor-Controller disagrees with this recommendation.

Other Charges are recommended at \$343,125 which is \$ 9,488 less than requested due to adjustments for Interfund Information Technology based on updated costs. We also deleted the additional hours that Information Technology was dedicating to the Auditor for the implementation of the new HR/Payroll system. As stated above, when the Board approves the recommendation from the Steering Committee for the purchase of a new system, we will budget for system costs and implementation costs along with additional staffing costs in the departments implementing the new system.

Intrafund Transfers are recommended as requested.

Revenues are recommended as requested.

The Auditor-Controller does not concur with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: AUDITOR-CONTROLLER FUNCTION: GENERAL ACTIVITY: FINANCE		DEPT 1-201 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	494,401	457,346	611,573	611,573	673,095	673,095	
51014 Other Pay	10,878	5,753	6,445	6,445	7,659	7,659	
51020 Extra Help	37,891	23,452	5,000	5,000	14,849	5,000	
51030 Overtime	7,843	38	6,500	6,500	52,000		
51100 County Contribution FICA	40,518	35,010	48,737	48,737	54,418	54,418	
51110 County Contribution Retirement	80,151	74,443	103,826	103,826	111,175	111,175	
51111 Retirement Allowance	38,950	35,440	49,507	49,507	52,321	52,321	
51120 Co Contribution-Group Insurance	75,712	68,228	101,811	101,811	88,695	88,695	
51130 Co Contrib Unemployment Insurc		2,978					
51150 Interfund Workers Compensation	7,190	7,076	7,076	7,076	3,493	3,493	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 793,534	709,764	940,475	940,475	1,057,705	995,856 *	
<b>SERVICES AND SUPPLIES</b>							
52060 Communications	1,399	1,134	1,700	1,700	1,700	1,700	
52120 Maintenance Equipment		250	700	700	700	700	
52150 Memberships	1,719	1,419	1,925	1,925	2,025	2,025	
52165 Legal Fees					500,000		
52169 Outside Printing	1,228	458			1,000	1,000	
52170 Office Expenses	16,805	9,546	15,300	15,300	16,660	16,660	
52173 Subscription-Publication	1,403	1,716	3,870	3,870	2,305	2,305	
52180 Professional/Specialized Svcs	38,584	12,288		35,677			
52225 Office Equipment	2,052	1,136	3,000	3,000	700	700	
52230 Special Departmental Expense	2,700						
52232 Employment Training	982	3,505	5,500	5,500	4,200	4,200	
52250 Transportation & Travel	3,758	5,877	5,775	5,775	8,750	8,750	
TOTAL SERVICES AND SUPPLIES	* 70,630	37,329	37,770	73,447	538,040	38,040 *	
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium	810	2,610	2,610	2,610	2,938	2,938	
53620 Interfd Information Technology	260,693	219,771	349,395	349,395	349,395	339,907	
53623 Interfund Fingerprints	200		75	75			
53685 Interfund Office Expense	43	13					
53689 Interfund Physical/Drug	314	34	123	123	280	280	
TOTAL OTHER CHARGES	* 262,060	222,428	352,203	352,203	352,613	343,125 *	
TOTAL GROSS BUDGET	** 1,126,224	969,521	1,330,448	1,366,125	1,948,358	1,377,021 *	
<b>INTRAFUND TRANSFERS</b>							
55201 Intrafund Copy Services			152	152	167	167	
55202 Intrafund Postage	12,248	10,249	13,417	13,417	13,737	13,737	
55203 Intrafund Printing	1,394	1,207	3,954	3,954	2,655	2,655	
55204 Intrafund Copier Rental	1,386	1,069	1,626	1,626	1,619	1,619	
55205 Intrafund Gen Insurance/Bonds	232	254	361	361	282	282	
55206 Intrafund Paper and Supplies	1,133	595	633	633	1,152	1,152	
55211 Intrafund Fingerprints	256		268	268	154	154	
TOTAL INTRAFUND TRANSFERS	* 16,649	13,374	20,411	20,411	19,766	19,766 *	
TOTAL NET BUDGET	** 1,142,873	982,895	1,350,859	1,386,536	1,968,124	1,396,787 *	

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: AUDITOR-CONTROLLER DEPT 1-201  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
USER PAY REVENUES						
46115 Audit & Accounting Fees-Auditr	2,400	2,500	3,300	3,300	3,300	3,300
46150 Photocopy Charges	2	33				
TOTAL USER PAY REVENUES	* 2,402	2,533	3,300	3,300	3,300	3,300 +
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 2,402	2,533	3,300	3,300	3,300	3,300 +
UNREIMBURSED COSTS	** 1,140,471	980,362	1,347,559	1,383,236	1,964,824	1,393,487 +
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
AUCO Auditor-Controller	FLAT 9176	1.00	1.00	1.00	1.00	1.00
ASAU Assistant Auditor-Controller	5813-7129 M	1.00	1.00	1.00	1.00	1.00
ACSA Acctg Systems Analyst	4263-5277 M	1.00	1.00	1.00	1.00	1.00
ACC2 Accountant II	3718-4592 P	5.00	5.00	5.00	5.00	5.00
ACL3 Account Clerk III	2574-3205 G	1.00	1.00	1.00	1.00	1.00
ACL3 Account Clerk III	2574-3205 G	2.00	2.00	2.00	2.00	2.00
OR						
ACL2 Account Clerk II	2442-3036 G					
OR						
ACL1 Account Clerk I	2311-2869 G					
SECY Secretary	2574-3205 G	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 12.00	12.00	12.00	12.00	12.00	12.00 +



E X E C U T I V E   S U M M A R Y

DEPT HEAD: JIM STEVENS

UNIT: TREASURER-TAX COLLECTOR

FUND: GENERAL

0001 1-202

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	477,511	462,878	585,598	648,395	648,395	10.7
SERVICES AND SUPPLIES	31,546	20,173	41,895	46,205	45,235	8.0
OTHER CHARGES	59,369	63,743	103,378	103,449	126,564	22.4
* GROSS BUDGET	568,426	546,794	730,871	798,049	820,194	12.2
INTRAFUND TRANSFERS	22,068	20,481	38,739	39,364	39,364	1.6
* NET BUDGET	590,494	567,275	769,610	837,413	859,558	11.7
OTHER REVENUES						
USER PAY REVENUES	178,793	153,375	215,770	228,770	228,770	6.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	178,793	153,375	215,770	228,770	228,770	6.0
* UNREIMBURSED COSTS	411,701	413,900	553,840	608,643	630,788	13.9
ALLOCATED POSITIONS	8.00	8.00	8.00	8.00	8.00	.0

**DESCRIPTION:**            Budget Unit 1-202 Treasurer-Tax Collector

The Treasurer-Tax Collector's Office is accountable for three primary functions. 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 county warrants issued by the auditor or schools; and managing and investing funds. Cash balances in the county treasury average \$150 million to \$190 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.

This department 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 45,000 tax bills and collects and processes more than \$80 million in tax payments.

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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$837,413. This is an increase of \$67,803 (8.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$228,770. This is an increase of \$13,000 (6.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$608,643, which is \$54,803 (9.9%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include the development and implementation of internet property tax payments. This project is to continue the efforts in applying modern technology necessary to stay current with the rapid growth of property development and subsequent property tax billings and collections.

The request for Salaries and Benefits increases by \$62,797 (10.7%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is the implementation of position reclassifications. The present level of staffing is eight positions and will remain the same.

The request for Services and Supplies increased by \$4,310 (10.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in maintenance agreements and the cost to print the tax bills.

No Fixed Assets are requested.

Total departmental revenue available increases by \$13,000 (6.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the increase in Treasury Fees.

CAO RECOMMENDATION:

This budget is recommended at \$859,558 which is \$22,145 more than requested. Revenues are recommended at \$228,770 as requested. The Unreimbursed Cost of this budget is \$630,788, which is \$76,948 (13.9%) higher than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$45,235 which is \$970 less than requested based on projections for current year in Communication and Maintenance Equipment, plus a recalculation of Transportation & Travel costs.

Other Charges are recommended at \$126,564 which is \$23,115 more than request due to updated costs from Information Technology Department.

Intrafund Transfers are recommended as requested.

The Treasurer-Tax Collector concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: TREASURER-TAX COLLECTOR	DEPT 1-202 FUND 0001		
		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>FINANCING USES CLASSIFICATION</b>							
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010	Permanent Salaries	309,128	297,125	385,010	385,010	427,385	427,385
51013	Special Pay	912	1,085	1,200	1,200	2,400	2,400
51014	Other Pay	1,679	4,732	2,800	2,800	3,877	3,877
51020	Extra Help		1,280				
51030	Overtime		88				
51100	County Contribution FICA	22,637	21,811	27,956	27,956	31,331	31,331
51110	County Contribution Retirement	49,342	48,553	62,847	62,847	70,988	70,988
51111	Retirement Allowance	23,869	23,091	29,874	29,874	33,364	33,364
51120	Co Contribution-Group Insuranc	67,510	61,842	72,639	72,639	77,241	77,241
51150	Interfund Workers Compensation	2,434	3,271	3,272	3,272	1,809	1,809
	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	* 477,511	462,878	585,598	585,598	648,395	648,395 *
<b>SERVICES AND SUPPLIES</b>							
52060	Communications	1,267	897	1,600	1,600	1,700	1,600
52120	Maintenance Equipment	2,773	2,435	3,015	3,015	3,070	2,700
52150	Memberships	300	300	325	325	325	325
52170	Office Expenses	19,237	15,031	27,855	27,855	32,500	32,500
52190	Publication Legal Notice	5,359	349	5,150	5,150	4,350	4,350
52230	Special Departmental Expense		100			100	
52250	Transportation & Travel	2,610	1,061	3,950	3,950	4,160	3,760
	<b>TOTAL SERVICES AND SUPPLIES</b>	* 31,546	20,173	41,895	41,895	46,205	45,235 *
<b>OTHER CHARGES</b>							
53601	Interfund Ins ISF Premium	512	1,793	1,794	1,794	1,830	1,830
53620	Interfd Information Technology	58,857	61,900	101,584	101,584	101,584	124,699
53623	Interfund Fingerprints		50				
53689	Interfund Physical/Drug					35	35
	<b>TOTAL OTHER CHARGES</b>	* 59,369	63,743	103,378	103,378	103,449	126,564 *
<b>FIXED ASSETS</b>							
54300	Equipment						
	<b>TOTAL FIXED ASSETS</b>	*					*
	<b>TOTAL GROSS BUDGET</b>	** 568,426	546,794	730,871	730,871	798,049	820,194 *
<b>INTRAFUND TRANSFERS</b>							
55202	Intrafund Postage	20,673	18,725	36,779	36,779	36,637	36,637
55203	Intrafund Printing	161	797	677	677	1,408	1,408
55204	Intrafund Copier Rental	460	365	464	464	488	488
55205	Intrafund Gen Insurance/Bonds	198	218	321	321	245	245
55206	Intrafund Paper and Supplies	576	376	459	459	547	547
55211	Intrafund Fingerprints			39	39	39	39
	<b>TOTAL INTRAFUND TRANSFERS</b>	* 22,068	20,481	38,739	38,739	39,364	39,364 *
	<b>TOTAL NET BUDGET</b>	** 590,494	567,275	769,610	769,610	837,413	859,558 *
<b>USER PAY REVENUES</b>							
46131	Treasury Fees	173,393	142,200	199,820	199,820	212,120	212,120
46132	Research Special Services	322	291	250	250	250	250

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: TREASURER-TAX COLLECTOR DEPT 1-202  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46133 Unsecured Collection Fees	2,002	2,134	2,500	2,500	2,500	2,500
46134 Installment Plan Fees	800	880	800	800	1,500	1,500
46325 Data Processing Services		6,100	10,000	10,000	10,000	10,000
47527 Returned Check Fees	1,952	1,452	2,000	2,000	2,000	2,000
47542 Duplicate Copies	324	318	400	400	400	400
TOTAL USER PAY REVENUES	* 178,793	153,375	215,770	215,770	228,770	228,770 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 178,793	153,375	215,770	215,770	228,770	228,770 *
UNREIMBURSED COSTS	** 411,701	413,900	553,840	553,840	608,643	630,788 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
TR1A Treasurer-Tax Collector	FLAT 8394	1.00	1.00	1.00	1.00	1.00
ASTR Asst Treas Tax Coll	4995-6112 M	1.00	1.00	1.00	1.00	1.00
TRD3 Treasurer-Collector Deputy II	2869-3581 G	2.00	2.00	2.00	2.00	2.00
TRD2 Treasurer Coll Dep II	2574-3205 G	4.00	4.00	4.00	4.00	4.00
OR						
TRD1 Treasurer Coll Dep I	2311-2869 G					
TOTAL BUDGET UNIT POSITIONS	** 8.00	8.00	8.00	8.00	8.00	8.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JIM STEVENS

UNIT: OFFICE OF REVENUE COLLECTION    FUND: GENERAL

0001 1-204

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	153,710	134,824	167,066	188,910	188,910	13.1
SERVICES AND SUPPLIES	12,384	11,968	16,615	17,390	16,590	.2-
OTHER CHARGES	5,512	4,050	9,748	9,812	8,990	7.8-
* GROSS BUDGET	171,606	150,842	193,429	216,112	214,490	10.9
INTRAFUND TRANSFERS	7,003	7,130	8,117	11,644	11,644	43.5
* NET BUDGET	178,609	157,972	201,546	227,756	226,134	12.2
OTHER REVENUES						
USER PAY REVENUES	58,355	52,859	65,915	72,170	72,170	9.5
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	58,355	52,859	65,915	72,170	72,170	9.5
* UNREIMBURSED COSTS	120,254	105,113	135,631	155,586	153,964	13.5
ALLOCATED POSITIONS	3.00	3.00	3.00	3.00	3.00	.0

**DESCRIPTION:**                      Budget Unit 1-204 Office of Revenue Collections

The Office of Revenue Collection is a division of the Treasurer-Tax Collector's Office. The office pursues payment of delinquent debts owed to the county. Currently, the Office of Revenue Collections has more than 17,000 accounts logged on the system with unpaid balances in excess of \$10 million.

In FY 2006-07 over \$896,000 was recovered in delinquent debts owed to the county departments and courts which includes: Agriculture Department; Auditor; Child Support; Clerk-Recorder-Recorder; Community Services-Fire; District Attorney-Victim Witness; Human Services-Health, Mental Health and Welfare; Juvenile Hall; Library; Probation; Public Defender; Sheriff; and Tax Collector. It is projected that \$910,000 will be realized in FY 2007-08, and the goal for FY 2008-09 is \$920,000.

Approximately 28% to 30% of all collections generated are general fund revenues and stay with the county. Court restitution collections recovered by this office apply to the maintenance of effort requirement for trial court funding. Additionally, the State of California rebates 10% of restitution collections to the Office of Revenue Collections for collection enhancements.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$227,756. This is an increase of \$26,210 (13.0%) from the 2007-08 Adopted Budget. Departmental Revenues are requested to total \$72,170. This is an increase of \$6,255 (9.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$155,586, which is \$19,955 (14.7%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include pursuing aggressive collections and cross training of duties with the Treasurer-Tax Collector's division.

The request for Salaries and Benefits increased by \$21,844 (13.1%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is the County's implementation of the reclassification of the three positions in this department. The staffing will remain at its present level of three positions.

The request for Intrafund Charges increased by \$3,527 (43.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in postage rates.

No Fixed Assets are requested.

Total departmental revenue available increased by \$6,255 (9.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the implementations of more aggressive collections.

CAO RECOMMENDATION:

This budget is recommended at \$226,134, which is \$1,622 less than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$153,964, which is \$18,333 (13.5%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$16,590, which is \$800 less than requested due to a decrease in Transportation and Travel based on updated information from the department.

Other Charges are recommended at \$8,990.

Intrafund Transfers are recommended as requested.

Revenues are recommended as requested.

The Treasurer-Tax Collector concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: OFFICE OF REVENUE COLLECTION	DEPT 1-204		
		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
FINANCING USES CLASSIFICATION							
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	101,867	90,047	112,098	112,098	128,052	128,052
51100	County Contribution FICA	7,051	6,289	8,114	8,114	9,334	9,334
51110	County Contribution Retirement	16,250	14,661	18,242	18,242	21,150	21,150
51111	Retirement Allowance	7,788	6,904	8,584	8,584	9,863	9,863
51120	Co Contribution-Group Insuranc	19,887	16,186	19,290	19,290	20,138	20,138
51150	Interfund Workers Compensation	867	737	738	738	373	373
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 153,710	134,824	167,066	167,066	188,910	188,910 *
SERVICES AND SUPPLIES							
52060	Communications	619	501	650	650	690	690
52120	Maintenance Equipment			400	400	200	200
52135	Software License & Maintenance	9,743	10,350	10,350	10,350	10,830	10,830
52150	Memberships	75	75	75	75	75	75
52170	Office Expenses	396	459	1,100	1,100	1,000	1,000
52173	Subscription-Publication	303	317	325	325	325	325
52180	Professional/Specialized Svcs	294		700	700	700	700
52190	Publication Legal Notice		157	100	100	200	200
52250	Transportation & Travel	954	109	2,915	2,915	3,370	2,570
	TOTAL SERVICES AND SUPPLIES	* 12,384	11,968	16,615	16,615	17,390	16,590 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	145	455	456	456	485	485
53620	Interfd Information Technology	5,367	3,595	9,292	9,292	9,292	8,470
53689	Interfund Physical/Drug					35	35
	TOTAL OTHER CHARGES	* 5,512	4,050	9,748	9,748	9,812	8,990 *
FIXED ASSETS							
54300	Equipment						
	TOTAL FIXED ASSETS	*					*
	TOTAL GROSS BUDGET	** 171,606	150,842	193,429	193,429	216,112	214,490 *
INTRAFUND TRANSFERS							
55202	Intrafund Postage	6,031	5,622	7,028	7,028	9,182	9,182
55203	Intrafund Printing	573	1,180	754	754	1,852	1,852
55204	Intrafund Copier Rental	33	40	31	31	57	57
55205	Intrafund Gen Insurance/Bonds	34	37	46	46	39	39
55206	Intrafund Paper and Supplies	332	251	219	219	475	475
55211	Intrafund Fingerprints			39	39	39	39
	TOTAL INTRAFUND TRANSFERS	* 7,003	7,130	8,117	8,117	11,644	11,644 *
	TOTAL NET BUDGET	** 178,609	157,972	201,546	201,546	227,756	226,134 *
USER PAY REVENUES							
46114	Admin/Clerical Cost Fee	46,532	43,827	50,000	50,000	55,000	55,000
46220	ORC Restitution Surcharge	10,869	9,032	13,000	13,000	13,000	13,000
46578	Interfund Trans In-Special Rev	954		2,915	2,915	4,170	4,170
	TOTAL USER PAY REVENUES	* 58,355	52,859	65,915	65,915	72,170	72,170 *

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 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 58,355	52,859	65,915	65,915	72,170	72,170 *
UNREIMBURSED COSTS	** 120,254	105,113	135,631	135,631	155,586	153,964 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
TRD3 Treasurer-Collector Deputy II 2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
TRD2 Treasurer Coll Dep II 2574-3205 G	2.00	2.00	2.00	2.00	2.00	2.00
OR						
TRD1 Treasurer Coll Dep I 2311-2869 G						
TOTAL BUDGET UNIT POSITIONS	** 3.00	3.00	3.00	3.00	3.00	3.00 *



# HUMAN SERVICES

## SECTION J

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: HUMAN SERVICES ADMINISTRATION FUND: HEALTH

0012 4-120

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	494,570	480,892	549,770	563,831	563,831	2.6
SERVICES AND SUPPLIES	33,994	22,649	33,891	33,581	33,581	.9-
OTHER CHARGES	15,195	7,187	14,485	13,773	15,118	4.4
* GROSS BUDGET	543,759	510,728	598,146	611,185	612,530	2.4
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	543,759	510,728	598,146	611,185	612,530	2.4
OTHER REVENUES						
USER PAY REVENUES	461,082	366,329	503,031	512,219	509,670	1.3
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	461,082	366,329	503,031	512,219	509,670	1.3
* UNREIMBURSED COSTS	82,677	144,399	95,115	98,966	102,860	8.1
ALLOCATED POSITIONS	5.00	5.00	5.00	5.00	5.00	.0

**DESCRIPTION:** Budget Unit 4-120 Human Service Administration

The Human Services-Administration budget contains the salary, benefits, and related support costs of the Director of Human Services and support staff. The cost of the budget unit has generally been apportioned among the Department's three divisions (Welfare/Social Services, Health, and Mental Health) based on the number of employees in each budget unit. The state-mandated compliance program for the Mental Health Plan is now located in Human Services Administration and is funded by Mental Health. 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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-2009 total \$611,185. This is an increase of \$13,039 (2.2%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$512,219. This is an increase of \$9,188 (1.8%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$98,966, which is \$3,851 (less than 0.1%) higher than the prior year.

Major projects and policy issues for this budget unit in the upcoming year include ongoing efforts to achieve and maintain County compliance with Federal regulatory guidance on security of medical information under the Health Insurance Portability and Accountability Act (HIPAA) of 1996. The costs of this effort are difficult to estimate. Additional changes to operating procedures and data systems involving handling of medical information may be required. In addition, the Human Services Department has established a compliance program to meet a California Department of Mental Health (CDMH) requirement that each County mental health plan establish a compliance program and designate a compliance officer to meet federal program integrity requirements to guard against fraud and abuse. Implementation of this program is ongoing. Since the requirements imposed by the HIPAA rules and by Medicare/Medicaid regulations are Federal rather than State mandates, the cost of meeting these requirements has thus far been unfunded.

The department is continuing its efforts to increase integration of services provided by the Human Services Department and other agencies. Legislation (e.g., AB 1881 Integrated Services Initiative of 2004) and

Proposition 63 (Mental Health Services Act) have provided additional incentives to work toward this goal. It is hoped that these efforts will result in more efficient and effective service delivery and improved outcomes.

The need for increased space that allows significant co-location of department operations continues. This need will be addressed by the planned construction of a new Human Services Building adjacent to the Mental Health Facility at 1965 Live Oak Boulevard, Yuba City, when funding becomes available. Affordable financing for this project appears currently to be unavailable, but efforts by the department to identify funding and financing for this important project will continue.

The request for Salaries and Benefits increases by \$14,061 (2.6%) compared to the FY 2007-2008 Adopted Budget. The primary reason for this change is salary increases.

No Fixed Assets are requested in this budget unit.

Total departmental revenue available increases by \$9,188 (1.8%) compared to the FY 2007-2008 Adopted Budget. Since the cost of Human Services Administration is funded through reimbursements from the three divisions of the Human Services Department, changes in total expenditures require proportionate changes in revenues. The primary driver for the increase in total expenditures and for the increase in total revenues requested for FY 2007-2008 is increased salary and benefit costs.

#### CAO RECOMMENDATION:

This budget is recommended at \$612,530, which is \$1,345 more than requested. Revenues are recommended at \$509,670, which is \$2,549 less than requested. Therefore, the Unreimbursed Cost of this budget is \$102,860, which is \$7,745 (8.1%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits and Services and Supplies are recommended as requested.

Other Charges are recommended at \$15,118, which is \$1,345 more than requested due to an adjustment to the Interfund Information Technology account to reflect updated charges from the service department.

Revenues are recommended at \$509,670, which is \$2,549 less than requested. This is due adjustments to the revenues from the Mental Health and Welfare/Social Services Divisions, reflecting their share of recommended costs, as discussed above.

As the department has indicated, there is a need to provide for adequate facilities for the various Human Services divisions. For several years, this need has been planned to be addressed by the construction of a new Human Services Building adjacent to the Mental Health Facility at 1965 Live Oak Boulevard, Yuba City. The building has been fully designed by an architectural firm retained by the County. The construction cost of the building was last calculated at \$16 million. However, construction of the building has repeatedly been held up by the unavailability of State funding. The County, in conjunction with the Human Services Department, will begin exploring alternative means of providing for the facility needs of the Human Services divisions.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: HUMAN SERVICES ADMINISTRATION	DEPT 4-120	
		FUNCTION: HEALTH AND SANITATION	ACTIVITY: HEALTH		FUND 0012	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	349,140	287,704	388,722	388,722	398,789	398,789
51013 Special Pay	1,990	880	1,990	1,990		
51014 Other Pay	5,955	79,701	7,448	7,448	6,660	6,660
51100 County Contribution FICA	25,073	20,623	27,624	27,624	27,595	27,595
51110 County Contribution Retirement	55,914	46,999	63,582	63,582	65,869	65,869
51111 Retirement Allowance	27,463	22,619	30,617	30,617	31,265	31,265
51120 Co Contribution-Group Insuranc	27,484	21,055	28,476	28,476	32,935	32,935
51150 Interfund Workers Compensation	1,551	1,311	1,311	1,311	718	718
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 494,570	480,892	549,770	549,770	563,831	563,831 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	3,225	1,422	2,200	2,200	2,200	2,200
52120 Maintenance Equipment			100	100	100	100
52136 Computer Hardware	386	296	300	300		
52150 Memberships	683	608	668	668	560	560
52169 Outside Printing	281	658	800	800	900	900
52170 Office Expenses	2,569	1,058	1,800	1,800	1,800	1,800
52173 Subscription-Publication		231	429	429	232	232
52180 Professional/Specialized Svcs	91	15	50	50	50	50
52210 Rents/Leases Structures/Ground	12,664	12,879	14,044	14,044	14,339	14,339
52225 Office Equipment	353					
52230 Special Departmental Expense	822	901	1,500	1,500	1,500	1,500
52232 Employment Training	5,454	748	3,900	3,900	3,900	3,900
52250 Transportation & Travel	5,378	2,482	5,500	5,500	5,500	5,500
52260 Utilities	2,088	1,351	2,600	2,600	2,500	2,500
TOTAL SERVICES AND SUPPLIES	* 33,994	22,649	33,891	33,891	33,581	33,581 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	183	841	841	841	885	885
53602 Interfund Gen Insurance & Bond	55	69	74	74	74	74
53609 Interfund Copy Services			103	103	113	113
53611 Interfund Printing	119		586	586		
53620 Interfd Information Technology	14,745	6,270	12,627	12,627	12,627	13,972
53623 Interfund Fingerprints			39	39	39	39
53658 Interfund Paper & Supplies			180	180		
53685 Interfund Office Expense	59	7				
53689 Interfund Physical/Drug	34		35	35	35	35
TOTAL OTHER CHARGES	* 15,195	7,187	14,485	14,485	13,773	15,118 *
TOTAL GROSS BUDGET	** 543,759	510,728	598,146	598,146	611,185	612,530 *
TOTAL NET BUDGET	** 543,759	510,728	598,146	598,146	611,185	612,530 *
<b>USER PAY REVENUES</b>						
46241 Children & Families	2,108	1,195	2,389	2,389	2,395	2,395
46520 Interfund Mental Health	206,893	138,572	208,139	208,139	216,277	189,266
46535 Interfund Alcohol & Drug	33,378	21,566	30,612	30,612	30,753	29,734
46536 Interfund Welfare/Social Svcs	191,801	167,640	208,768	208,768	209,117	215,232
46575 MHSA	26,902	37,356	53,123	53,123	53,677	73,043

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: HUMAN SERVICES ADMINISTRATION DEPT 4-120  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL USER PAY REVENUES	*	461,082	366,329	503,031	503,031	512,219	509,670 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	461,082	366,329	503,031	503,031	512,219	509,670 *
UNREIMBURSED COSTS	**	82,677	144,399	95,115	95,115	98,966	102,860 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DIHS Dir of Human Services		9124-1031 M	1.00	1.00	1.00	1.00	1.00
ASMH Admin Services Manager - HS		5813-7129 M	1.00	1.00	1.00	1.00	1.00
ISCM Info Security & Compliance Mg		4739-5813 M	1.00	1.00	1.00	1.00	1.00
PEA2 Personnel Analyst II		4498-5558 M	1.00	1.00	1.00	1.00	1.00
EXS2 Executive Secretary II		3205-3969 G	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**		5.00	5.00	5.00	5.00	5.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: MENTAL HEALTH SERVICE

FUND: BI-COUNTY MENTAL HEALTH

0007 4-102

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	11,248,841	8,158,841	11,952,983	11,449,358	11,449,358	4.2-
SERVICES AND SUPPLIES	3,770,779	6,431,880	3,219,764	7,824,000	7,824,000	143.0
OTHER CHARGES	7,481,303	3,337,331	7,327,736	5,147,268	5,146,882	29.8-
FIXED ASSETS	43,426	0	0	0	0	.0
* GROSS BUDGET	22,544,349	17,928,052	22,500,483	24,420,626	24,420,240	8.5
* NET BUDGET	22,544,349	17,928,052	22,500,483	24,420,626	24,420,240	8.5
APPROPRIATION FOR CONTINGENCY	0	0	540,974	439,472	303,132	44.0-
INCREASES IN RESERVES	0	0	1,151,187	0	0	100.0-
* TOTAL BUDGET	22,544,349	17,928,052	24,192,644	24,860,098	24,723,372	2.2
OTHER REVENUES						
USER PAY REVENUES	8,047,289	5,047,374	7,993,544	8,106,730	8,029,114	.4
GOVERNMENTAL REVENUES	14,813,941	11,971,024	13,355,889	15,520,132	15,520,132	16.2
GENERAL REVENUES	115,031	127,860	106,000	80,000	80,000	24.5-
UNDESIGNATED FUND BALANCE 7/1	2,305,303	1,586,024	2,737,211	1,153,236	1,094,126	60.0-
TOTAL AVAILABLE FINANCING	25,281,564	18,732,282	24,192,644	24,860,098	24,723,372	2.2
* UNREIMBURSED COSTS	2,737,215-	804,230-	0	0	0	.0
ALLOCATED POSITIONS	156.25	138.44	139.44	118.36	118.36	15.1-

**DESCRIPTION:**            Budget Unit 4-102 Sutter-Yuba Mental Health Services

Bi-County Mental Health, also referred to as Sutter-Yuba Mental Health Services (SYMHS), a Division of the Sutter County Human Services Department, provides mental health and substance abuse services to residents of both Sutter and Yuba Counties under a joint powers agreement entered into between the Counties of Sutter and Yuba in 1969. Subsequently, in the mid-1970's, by resolution of both Boards of Supervisors, it was determined that drug and alcohol services would also be provided under the auspices of Bi-County Mental Health. In FY 2005-06, budget unit 4-104 was established for the Mental Health Services Act (MHSA) funding that Sutter-Yuba Mental Health Services receives. Mental Health provides direct services to clients and families, as well as maintaining contracts with various community organizations that also provide services to the Bi-County population.

**DEPARTMENT REQUEST:**

The Requested Total Budget for the combined Mental Health/Drug and Alcohol Budget for FY 2008-09 totals \$24,860,098. This is an increase of \$667,454 from the FY 2007-08 Adopted Budget. The department's Total Available Financing is requested to total \$24,860,098. This is an increase of \$667,454 from last year. There are no Unreimbursed Costs in this budget. There is no County General Fund contribution to the Mental Health Budget.

Over a ten year period, the number of unique clients served by Mental Health increased from 2,410 to 5,430 in FY 2005-06. This is a 125% increase overall, or an average compounded annual growth of 8.5% per year. This dramatic increase in the demand for Mental Health services is due in part to expanded children's services supported by Early Periodic Screening Diagnosis and Treatment (EPSDT) funds, made available beginning in 1995; the Medi-Cal Consolidation that became effective in 1998; and the growth in the local population. This increase does not consider anticipated growth in services as a result of the

Mental Health Services Act (MHSA) funding. MHSA-related activities and policy issues will be addressed in that budget unit narrative (4104).

Under Medi-Cal consolidation, since 1998 Sutter-Yuba Mental Health Services has been the Mental Health Plan for the 36,500 Medi-Cal beneficiaries from 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 bi-county 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 services directly, Mental Health has established contracts with licensed therapists in the local community and statewide to serve area children who have been placed out-of-home.

Two major factors are affecting the FY 2008-09 Mental Health budget. First, since FY 2003-04, both local and statewide mental health Realignment allocations have remained flat, even though the costs of doing business have continued to increase. Statewide growth in Realignment funding has gone to pay for increasing caseloads in Child Welfare Services foster care and In-Home Supportive Services (IHSS) services. The Mental Health Division uses Realignment funding as matching funds in order to draw down federal contributions to Medi-Cal. Second, Drug and Alcohol funding has also been flat or declining slightly for the past three fiscal years.

Due to these structural problems, for FY 2008-09 the division is proposing a reduction in positions in budget unit 4-102, and a reduction in associated outpatient treatment services. No change in staffing for the psychiatric health facility is proposed. For FY 2008-09, it is proposed that identified positions be re-allocated to MHSA-funded programs in budget unit 4-104, where those positions will provide new and enhanced services consistent with the intent of the MHSA. The division's objective is to provide enhanced services for clients who have been receiving Children's System of Care and Adult Day Treatment services through our "core" Mental Health budget (4-102). Specifically, it is proposed that the day treatment program be discontinued in the Mental Health budget (4-102) in favor of expanding the full service partnership's wellness recovery centers in the MHSA budget (4-104). It is therefore requested that your Board approve the re-allocation of 12 existing full time positions, a portion of the time of 5 other existing positions, and 1 part time position within and between the Mental Health budget (4-102) and the MHSA budget (4-104), effective July 1, 2008. This will allow the Mental Health budget (4-102) and the MHSA budget (4-104) to maintain an appropriate balance, and will allow the division to fully utilize all available funding in a fashion most advantageous to our counties.

For FY 2008-09, it is requested that six vacant positions be eliminated in addition to the re-allocation of positions indicated above. Due to a mid-year reduction of one position, this is a reduction of 5.75 FTEs as compared to the FY 2007-08 Adjusted Budget (or a reduction of 6.75 FTEs as compared to the FY 2007-08 Adopted Budget). No Mental Health staff layoffs are being recommended as all eliminated positions are currently vacant. However, if the statewide structural problems in realignment funding are not addressed at the State level, it is anticipated that in FY 2010-11 program reductions will likely occur in both the Mental Health and MHSA budgets, and some layoffs, or transfers to other county departments, may be requested by the division in order to balance revenues and expenditures.

The Mental Health division has already spent a great deal of effort and staff time in the implementation of requirements for the Health Insurance Portability and Accountability Act of 1996 (HIPAA), especially with respect to ensuring privacy of certain health information. Although HIPAA is a federal mandate, there has been no new funding for the required changes, and the division has had to absorb the costs out of existing funding.

As a result of mandates contained in our annual Performance Contract with the State Department of Mental Health, Mental Health is conducting formal utilization review and compliance activities to ensure that the division does not inadvertently engage in fraud or abuse, and to ensure that there are not excessive errors in billing of federal and state funds. During FY 2008-09, the division will continue to undergo a number of audits and program reviews conducted by the State or entities performing under contract with the State, placing the division at risk for audit exceptions and lost revenue due to very minor errors in documentation.

Mental Health has had a long term contract relationship with Victor Community Support Services, Inc., dba Sutter-Yuba Family Intervention and Community Support (FICS), to provide assessment and treatment services to youth on school campuses and to Child Protective Service-involved children in Sutter and Yuba Counties. Their contract has grown significantly in response to identified community need. These services are funded primarily through a combination of Medi-Cal and EPSDT, with additional federal Individuals with Disabilities Education Act (IDEA) funding for children with an individualized education plan (IEP) that authorizes mental health services under Chapter 26.5 of the California Government Code (commonly referred to as 26.5 services) and Mental Health Realignment funds. The contract with Victor Community Support Services, Inc. allows children and families to receive services they might otherwise not be able to access due to the high level of demand currently being experienced by our internal Mental Health programs. Federal regulations require Mental Health to pay FICS prior to seeking reimbursement from Medi-Cal. This is a change in practice for Mental Health and is reflected in a significant increase in the Professional Services account, as Mental Health transitions to this new practice. Mental Health will receive reimbursement for over 95% of the contract cost but will have to "front" the funds for these services.

Mental Health will continue to deliver drug and alcohol services to local residents under Negotiated Net Amount contracts with the State Department of Drug and Alcohol Programs, which include significant funding from federal Substance Abuse Prevention and Treatment (SAPT) block grants, and under California Work Opportunity and Responsibility to Kids (CalWORKS) and Drug Court funding.

During FY 2007-08, the Safe and Drug-Free Schools program awarded Mental Health a five-year grant in the amount of \$1,081,435 to implement the Strengthening Families program. This program is an evidenced based practice that does not require a drug and alcohol certificated or otherwise licensed person to operate the program. However, the intent is to have drug and alcohol staff implement the program first and then train interested members of the community, in order to expand the program's availability to the larger community. Because the need for drug and alcohol services far exceeds the availability of funding for services, the division is focusing on programs that can be implemented by non-certified, but interested and trained, members of our community.

Mental Health provides a number of judicially-linked programs, including PC 1000 Drug Diversion services authorized under Section 1000 of the California Penal Code (commonly referred to as PC 1000) to a large number of people referred by the courts in both counties, and mental health treatment, substance abuse counseling, plus psychiatric services to youth in the juvenile hall and the youth guidance center. Inmates of both jails each receive about 4 hours of psychiatric services and 20 hours or more of mental health crisis services and substance abuse counseling services per week. The division has been providing substance abuse treatment through two local adult drug courts in cooperation with each Probation Department. The largest judicially-linked program is the Substance Abuse and Crime Prevention Act (SACPA) of 2000 (Proposition 36) program, which began in 2001. SACPA allows people arrested for simple drug offenses the option of treatment rather than incarceration. Sutter County SACPA clients are serviced through the Bi-County program. Yuba County is delivering its SACPA services separately, through its FOR Families program. A majority of individuals seeking SACPA services in both counties are multiple offenders with a history of felony offenses and serious drug-abuse problems. Currently, the level of funding being proposed



for this program (a combination of SACPA and Offender Treatment Program funding, which requires a local match) is not sufficient. To date, the State Legislature has been unable to address this long-term funding issue. In the absence of a legislative solution, other drug and alcohol services will at some point need to be eliminated in order to continue to provide services under the mandate created by the passage of SACPA.

First Steps provides an intensive day treatment program to pregnant women or women with small children. First Steps treatment capacity is up to 40 individuals. First Steps is widely recognized to be a very effective treatment program.

The division is requesting that the Board approve continuation of the Blended Funding Agreements developed between Mental Health and both Sutter and Yuba County Social Services Departments during FY 1997-98. This Blended Funding arrangement has allowed the Mental Health division to provide enhanced treatment services to the community, while also increasing the amount of revenues available to the Social Services Departments through an enhancement of local monies used as match for State and Federal Child Welfare Services dollars.

The State offset costs are important to monitor since the State Department of Mental Health has absolute control over setting the State Hospital daily rate, and ancillary costs. There are no local clients held under civil commitment at a State Hospital at the present time, and the division has no expenditures budgeted for this purpose in FY 2008-09. In the event that placement of a client in the State hospital becomes necessary, the Division will have to seek a future modification to this budget. In prior years, Yuba and Sutter Counties shared on a 50/50 basis the Maintenance of Effort (MOE) share of State Hospitalization utilization costs.

Compared to the FY 2007-08 Adopted Budget, the Salaries and Benefits are requested to decrease by \$503,625. The primary reason for this decrease is the re-allocation of 18 positions (14.33 FTEs), in total or in part, to the Mental Health Services Act budget unit. The division is also requesting the elimination of six vacant positions (5.75 FTEs).

Compared to the FY 2007-08 Adopted Budget, the request for Services and Supplies increases by \$4,604,236. The major increases are in Professional and Specialized Services and Rents and Leases of Structures. Costs within the Professional and Specialized Services account, which also reflects the contract with FICS at approximately \$4.1 million, have previously been budgeted in various accounts in Other Charges. Those costs are requested to be consolidated under the Professional and Specialized Services account. The Rents and Leases of Structures account reflects payments for the division's current leases. Other accounts have been adjusted to reflect current expenditure trends.

Compared to the FY 2007-2008 Adopted Budget, the request for Other Charges decreases by \$2,180,468. This decrease is primarily due to moving the contract costs for FICS to the Professional and Specialized Services account. Other adjustments include an increase in Interfund A-87 Overhead Costs and a reduction in Plant Acquisition costs due to the completion of the last phase of the Mental Health remodel in FY 2007-08.

No Fixed Assets are requested.

Total Available Financing is requested to increase by \$667,454. Medi-Cal and EPSDT revenues have been increased by \$1,193,234 and \$616,575 respectively. Motor Vehicle In-Lieu (Realignment) revenue has been increased by \$135,187 over last year's level. The estimated Fund Balance Available is \$1,583,975 less than last year's Fund Balance Available.

It is anticipated that there may need to be adjustments made in both expenditure and revenue accounts later in the fiscal year due to uncertainty at the State level.

The Mental Health division is including in this Proposed Budget a list of ongoing contracts. By approving the Proposed Budget, the Board of Supervisors approves the continuance of these contracts and, thereby, authorizes the County Auditor to pay claims related to these ongoing contracts until such time as formal contract renewals are completed and approved by your Board.

**Mental Health Programs**

Stephanie Hansel (Hearing Officer)	\$8,500
Linda Kestermont (Patient's Rights)	9,600
Jeffrey Marshall (Hearing Officer)	8,000
Y-S Mental Health Association (formerly Alliance for the Mentally III)	6,500
QuEST-Community Resource Services (Supported Employment/Job Coaching)	179,950
Rich, Fudge, Morris & Iverson (Hearing Officer)	8,000
Donald Thommen (Hearing Officer)	6,000
Susan Williams (Patient's Rights)	5,000
Janece McKenzie (Interpreter)	8,000

**Managed Care Network Providers**

Michael Barnett, MD	\$6,000
Kenneth Baum, Ph.D.	6,000
Joan Beck, MFT	6,000
Elizabeth Blake, MFT	6,000
Jeanette Callow, MFT	6,000
Cathy Ciampa, MFT	6,000
Sidney Comier, Ph. D.	6,000
Robert Fromm, MFT	6,000
Susie Gonsalves, LCSW	6,000
Hiawatha Harris, MD	6,000
Pat Hurt, LCSW	6,000
Karen Jacka, LCSW	6,000
Brian Jacobs, LCSW	6,000
Amy Kline, Ph. D	6,000
Mell LaValley-Sandoval, MFT	6,000
Jim Lazansky, LCSW	6,000
L. Mader, M.D.	6,000
Kennith McCarty, MFT	6,000
Mona McNelis-Broadley, LCSW	6,000
Lisa Metcalf, LCSW	6,000
Katherine Moore, MFT	6,000
Edward Olvera, MFT	\$6,000
James Pannell, MFT	6,000
Iris Pasquet, Ph. D	6,000
Doris Sami, LCSW	6,000
John Shobe, MFT	6,000
Yana Slade, MFT	15,000
Sharon Stewart, LCSW	6,000
Kristen Smith, LCSW	6,000

Spencer Van Dusen, MFT	6,000
Robert Venkus, MFT	6,000

**Alcohol and Drug Abuse Program**

Drug Court Services	\$30,000
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**Mental Health - Physicians**

Irving Baran M.D.	\$137,000
Edward Perry Benbow, M.D.	131,500
Hugo Bierteumpfel, M.D.	131,500
Bruce Burns, M.D.	223,000
Ronald Hayman, M.D.	236,500
Oscar Jaurigue, M.D.	245,000
V. Meenakshi, M.D.	44,000
Rajinder Randawa, M.D.	224,500
Gerardo Toribio, M.D.	52,000
Chunlin Yang, M.D.	110,000
J. S. Zil, M.D.	219,000

**Managed Care Providers - Physicians**

H. Auluck, M.D.	\$6,000
L. Barley, M.D.	6,000
A. Bates, M.D.	6,000
R. Blanco, M.D.	6,000
P. Cheema, M.D.	6,000
C. Collins, M.D.	6,000
J. Fong, M.D.	6,000
M. Grimley, M.D.	6,000
L. Hirschault, M.D.	6,000
W. Hughes, M.D.	6,000
S. Hunter, M.D.	6,000
J. Kahn, M.D.	6,000
K. Koka, M.D.	6,000
C. Mason-Hutfless	6,000
M. Nwangburula, M.D.	6,000
J. Orgel, M.D.	6,000
F. Romman, M.D.	6,000
D. Rue, M.D.	6,000
S. Shaw, M.D.	6,000
F. Stoddard, M.D.	\$6,000

**Professional and Special Medical Services**

Linda Baran, Ph.D. (Clinical Psychologist Children's Services)	\$105,500
Karen Cartoscelli, RN	8,500
Marilyn Elliot, RN (PHF Physicals)	20,999
Fremont Medical Group (Lab Services)	1,000
Joseph Gannon, Ph. D. (LPS Conservatorship)	6,000
Dale McBride, P.A.	55,000
Cynthia Nielson, P.A. (PHF Physicals)	9,600
Rideout Hospital (Lab Services)	500
Gary Snodgrass, Pharm.D. (Pharmacy Consultant)	100,000

Donald Stembridge, Ph.D. (Psychological Evaluations)	9,600
Sutter Buttes Imaging	1,500
Sutter Buttes MRI	500

**Alcohol and Drug Testing** \$25,500

**Support Care Services**

Victor Community Support Services, Inc. (FICS)	\$4,143,129
Willow Glen (Augmented Family Care Home Services)	17,000
Sacramento Children's Home Society	38,400
Charis Youth Center	125,000
Full Circle Program	20,000
Families First	180,000
Children's Hope FFA	9,500
Milhous Children's Program	44,800
Phoenix Programs, Inc.	9,000
The Child Therapy Institute of Marin	9,000
True to Life Children's Services	42,800
Youth for Change	18,400
New Directions to Hope	6,000
Redwood Children's Services	9,500
Summitview	45,000
River Oak Center for Children	25,000

**Alcohol and Drug Abuse**

Casa de Esperanza	\$7,000
Community Recovery Resources	25,000
Cornerstone	40,000
Devereaux	45,395
Friday Night Live	36,229
Sutter County Schools	6,646
Latino Commission	15,000
Northern California Treatment Services	9,800
Pathways Combined	373,000
Progress House	90,000
Skyway House	100,000

**Other Contracts**

Beverly Enterprises, Inc.	\$9,600
BHC Heritage Oaks/Sierra Vista	15,000
Center for Behavioral Health	15,000
Sutter Center for Psychiatry	15,000
Mt. Diablo Medical Pavilion	15,000
Sun Garden Rest Home	33,000
Feather River Manor	95,000
Sunrise Garden Rest Home	25,000
Victor Residential Center	505,000
Crestwood IMD and Patch Services	642,000
Salvation Army Homeless Services	150,000
Sutter County Public Guardian	70,000
Yuba County Public Guardian	70,000
Yuba County Probation (Meals)	open

Yuba County Sheriff (Laundry)	16,500
Fremont Medical Center (Special Meals)	9,850
Walgreen's Pharmacy	open

CAO RECOMMENDATION:

This budget is recommended at \$24,723,372, with adjustments between accounts as described below. Total Available Financing is also recommended at \$24,723,372. The Unreimbursed Cost of this budget remains at zero, which is the same as in the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested at \$11,449,358. It is recommended that positions be re-allocated between the Mental Health (4-102) and Mental Health Services Act (4-104) budget units, as discussed by the department and as detailed in the accompanying position allocation schedule. It is further recommended that the position allocations be authorized effective July 1, 2008. Additionally, the division's request to delete six (6) vacant positions is recommended. As noted by the department, due to a mid-year reduction of one position, this is a reduction of 5.75 FTEs as compared to the FY 2007-08 Adjusted Budget (or a reduction of 6.75 FTEs as compared to the FY 2007-08 Adopted Budget). Specifically, the department has requested to delete one Staff Analyst position, one flexibly staffed Supervising Nurse/Mental Health Therapist III position, two flexibly staffed Intervention Counselor I/II positions, one flexibly staffed Psychiatric Tech/Psychiatric Licensed Vocational Nurse position, one flexibly staffed Mental Health Worker I/II position, and one .75-FTE Quality Assurance-Review Nurse position. As a result of these recommended changes, the total positions allocated to this budget unit are recommended at 118.36.

Services and Supplies are recommended as requested at \$7,824,000.

Other Charges are recommended at \$5,146,882, which is \$386 less than requested, due to adjustments between Interfund accounts.

The Appropriation for Contingency is recommended at \$303,132, which is \$136,340 less than requested. This recommendation reflects adjustments to the Appropriation for Contingency and Undesignated Fund Balance Available accounts to balance the budget based on updated projections for FY 2007-08, and based on the recommended adjustments to the FY 2008-09 budget as indicated above.

Total Available Financing is recommended at \$24,723,372, with adjustments in the Undesignated Fund Balance Available account based on updated projections for FY 2007-08. In addition, Motor Vehicle In-Lieu (MVIL) and Sales Tax Realignment revenues have been adjusted to reflect the prior year guaranteed base allocation. It is recommended that Realignment revenues in all Human Services budget units reflect the prior year "annual base" amount, which is the minimum guaranteed amount of MVIL revenue that the County will receive (assuming the State receives anticipated MVIL revenues). This amount is set each year by the State Controller's Office.

It is recommended that the Board of Supervisors approve the continuation of Blended Funding Agreements between SYMHS and the Sutter County and Yuba County Social Services departments.

It is also recommended that the Board of Supervisors approve the continuation of existing contracts as detailed in the Departmental Request.

The Human Services Director concurs with the recommendation.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH SERVICE DEPT 4-102  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0007

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
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SALARIES AND EMPLOYEE BENEFITS

51010 Permanent Salaries	6,960,666	4,936,001	7,705,162	7,705,162	7,331,631	7,331,631
51013 Special Pay	32,317	31,294	25,000	25,000	30,000	30,000
51014 Other Pay	31,110	45,891	15,000	15,000	38,000	38,000
51020 Extra Help	399,580	357,383	180,000	180,000	400,000	400,000
51030 Overtime	153,093	112,149	120,000	120,000	150,000	150,000
51100 County Contribution FICA	545,184	391,152	548,010	548,010	517,900	517,900
51110 County Contribution Retirement	1,125,590	834,684	1,253,926	1,253,926	1,210,967	1,210,967
51111 Retirement Allowance	546,379	396,293	597,783	597,783	570,605	570,605
51120 Co Contribution-Group Insuranc	1,174,341	795,540	1,257,459	1,257,459	1,088,268	1,088,268
51130 Co Contrib Unemployment Insuranc	12,098	7,811				
51150 Interfund Workers Compensation	268,483	250,643	250,643	250,643	111,987	111,987
TOTAL SALARIES AND EMPLOYEE BENEFITS	*11,248,841	8,158,841	11,952,983	11,952,983	11,449,358	11,449,358 *

SERVICES AND SUPPLIES

52050 Clothing & Personal	4,581	2,786	5,000	5,000	5,000	5,000
52060 Communications	64,123	50,648	55,000	55,000	65,000	65,000
52080 Food	89,278	59,121	75,000	75,000	85,000	85,000
52090 Household Expense	75,876	53,861	48,000	48,000	55,000	55,000
52100 Insurance	83,376	74,076	95,039	95,039	75,000	75,000
52120 Maintenance Equipment		2,608	5,000	5,000	5,000	5,000
52130 Maintenance Structure/Imprvmt	14,846	5,862	17,241	17,241	7,500	7,500
52136 Computer Hardware	45,084	16,473	28,000	28,000	25,000	25,000
52140 Medical Dental Lab Supplies	5,904	13,271	10,000	10,000	15,000	15,000
52141 Medical Supplies Floor Stock	119,802	62,560	143,223	143,223	130,000	130,000
52150 Memberships	22,784	21,392	25,000	25,000	23,000	23,000
52160 Miscellaneous Expense	58	3				
52169 Outside Printing	1,035	31	500	500	1,500	1,500
52170 Office Expenses	129,695	73,514	83,758	83,758	95,000	95,000
52173 Subscription-Publication	6,639	8,752	10,000	10,000	9,000	9,000
52180 Professional/Specialized Svcs	891,848	4,288,059	500,000	500,000	5,000,000	5,000,000
52181 Juvenile Depend Procd/Physician	1,490,918	1,099,434	1,526,151	1,526,151	1,500,000	1,500,000
52182 Prof & Spec Medical Services	202,712	107,917	178,000	178,000	140,000	140,000
52184 Prof & Spec Conservator Admin	58,711	41,936	60,894	60,894	67,000	67,000
52185 P/S Conservator Investigative	11,183	4,660	9,000	9,000	11,000	11,000
52190 Publication Legal Notice	3,790	13,358	1,500	1,500	20,000	20,000
52192 Prof & Spec Ambulance Service		2,200				
52200 Rents & Leases Equipment	222	2,626	3,000	3,000	1,500	1,500
52210 Rents/Leases Structures/Ground	155,667	150,835	110,458	110,458	202,000	202,000
52225 Office Equipment	14,700	33,908	7,500	7,500	15,000	15,000
52230 Special Departmental Expense	30,592	56,166	25,000	31,000	50,000	50,000
52232 Employment Training	42,566	31,365	25,000	25,000	35,000	35,000
52236 Special Fund-Replacement	43,030	5,647	15,000	15,000	20,000	20,000
52237 Special Department Exp-Other	2,591	4,675	7,500	7,500	6,500	6,500
52250 Transportation & Travel	80,216	75,744	70,000	70,000	80,000	80,000
52260 Utilities	78,952	68,392	80,000	80,000	80,000	80,000
TOTAL SERVICES AND SUPPLIES	* 3,770,779	6,431,880	3,219,764	3,225,764	7,824,000	7,824,000 *

OTHER CHARGES

53100 Support & Care of Persons	1,446,244	501,971	3,300,000	3,322,615	900,000	900,000
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STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH SERVICE DEPT 4-102  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0007

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53119 St Offset Managed Care Inpt	106,772	61,046	150,000	150,000	125,000	125,000
53208 Contribution to Homeless	150,000	136,337	150,000	150,000	150,000	150,000
53210 Contribution to Res Care-FCH	141,170	105,124	153,000	153,000	145,000	145,000
53211 Contribution to Child IEP Srvc	2,323,527	608,840	513,379	513,379	900,000	900,000
53214 Contribution to IMD Facilities	595,048	269,267	550,000	550,000	575,000	575,000
53219 Contrib Oth Agency Yuba Co MDU	180,000	180,000	180,000	180,000	180,000	180,000
53220 Contrib Oth Agency Sut Co MDU	180,000		180,000	180,000	180,000	180,000
53601 Interfund Ins ISF Premium	2,001	6,135	6,135	6,135	6,384	6,384
53602 Interfund Gen Insurance & Bond	1,358	1,683	1,614	1,614	1,450	1,450
53609 Interfund Copy Services			1,403	1,403	1,543	1,543
53610 Interfund Postage	10,256	8,828	11,774	11,774	13,176	13,176
53611 Interfund Printing	326	93	5,152	5,152	205	205
53612 Interfund Copier Rental	18,258	13,516	19,750	19,750	19,752	19,752
53613 Interfund Fleet Admin	8,738	5,070	13,592	13,592	14,951	14,951
53615 Interfund Fuel & Oil	29,401	21,184	37,171	37,171	44,490	44,490
53616 Interfund Vehicle Maintenance	35,871	29,823	41,378	41,378	41,380	41,380
53619 Interfund Misc. Transfer		1,856	32,500	32,500	4,000	11,083
53620 Interfd Information Technology	434,033	276,925	400,757	400,757	400,757	494,371
53623 Interfund Fingerprints	3,493	1,179	2,659	2,659	2,042	2,042
53624 Interfund Health			6,000	6,000		4,000
53633 Interfund Human Services Admin	240,271	160,138	238,751	238,751	216,277	219,000
53642 Interfund Cons Investigation	9,000	6,750	9,000	9,000	9,000	9,000
53654 Interfund Plant Acquisition	422,109		183,303	528,523		26,230
53656 Interfund Conservator Services	60,894	45,671	60,894	60,894	62,000	60,894
53658 Interfund Paper & Supplies	6,282	3,590	5,759	5,759	3,434	3,434
53660 Interfund Energy Projects			17,070	17,070		17,070
53665 Interfund Audit Expense	2,000		2,000	2,000	2,000	2,000
53670 Interfund Overhead (A-87) Cost	1,062,919	889,259	1,046,884	1,046,884	1,141,573	991,573
53683 Interfund Drug Testing	142	39	200	200	129	129
53689 Interfund Physical/Drug	11,190	3,007	7,611	7,611	7,725	7,725
TOTAL OTHER CHARGES	* 7,481,303	3,337,331	7,327,736	7,695,571	5,147,268	5,146,882 *
FIXED ASSETS						
54300 Equipment	43,426					
TOTAL FIXED ASSETS	* 43,426					*
TOTAL GROSS BUDGET	**22,544,349	17,928,052	22,500,483	22,874,318	24,420,626	24,420,240 *
TOTAL NET BUDGET	**22,544,349	17,928,052	22,500,483	22,874,318	24,420,626	24,420,240 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		540,974	195,754	439,472	303,132 *
TOTAL INCREASES IN RESERVES	*		1,151,187	1,151,187		*
TOTAL BUDGET	**22,544,349	17,928,052	24,192,644	24,221,259	24,860,098	24,723,372 *
USER PAY REVENUES						
46173 Miscellaneous	5					
46252 First Steps Fee	1,083	1,197	2,500	2,500	1,200	1,200
46258 Inpatient Fee	2,614	7,647	10,000	10,000	12,000	12,000

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: MENTAL HEALTH SERVICE (CONTINUED)	DEPT 4-102			
		FUNCTION: HEALTH AND SANITATION				
		ACTIVITY: HEALTH	FUND 0007			
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46259 Inpatient Insurance	19,760	57,385	8,000	8,000	55,000	55,000
46262 Outpatient Fee	82,259	73,938	80,000	80,000	90,000	90,000
46263 Outpatient Insurance	68,168	54,454	45,000	45,000	66,000	66,000
46264 Outpatient Medicare	96,212	84,604	90,000	90,000	95,000	95,000
46267 Drug Diversion/Outpatient Fee	15,996	12,535	20,000	20,000	16,000	16,000
46271 M.H. Services Other Counties	78,524	20,797	80,000	80,000	30,000	30,000
46297 Blended Funding Yuba Co	657,399	414,748	648,043	648,043	648,043	648,043
46341 CSS Reimbursement from SSI	15,857	11,091			7,000	7,000
46538 Interfund MWIL Transfer MH	1,977,928	1,469,985	1,764,813	1,764,813	1,900,000	1,830,963
46556 Interfund Mental Hlth Srvs BF	374,873	243,980	551,487	551,487	551,487	496,366
46578 Interfund Trans In-Special Rev	199,019		336,559	336,559	220,000	287,000
46580 Interfund Transfer In-S/T	4,326,580	2,500,663	3,879,542	3,879,542	3,900,000	3,879,542
46608 Inter Miscellaneous Revenue	860	845	400,000	406,000	420,000	420,000
47499 Donation-Drug Store Sponsorshp	6,468	1,910				
47500 Other Revenue	25,793	25,610	20,000	20,000	20,000	20,000
47504 Contribtn Frm Oth MH Alcohol		6,600	6,600	6,600		
47510 Donations		150				
47511 IMD Reimb-Yuba Conservator	53,575	46,727	25,000	25,000	50,000	50,000
47512 IMD Reimb Sutter Conservator	44,316	12,508	25,000	25,000	25,000	25,000
47513 IMD Reimb Private Conservator			1,000	1,000		
TOTAL USER PAY REVENUES	* 8,047,289	5,047,374	7,993,544	7,999,544	8,106,730	8,029,114 *
GOVERNMENTAL REVENUES						
45113 St EPSDT Mental Health	1,535,532	3,363,586	2,383,425	2,383,425	3,000,000	3,000,000
45166 St Inpatient Consolidated SGF	2,382,671	2,432,220	2,318,998	2,318,998	2,500,000	2,500,000
45191 St Aid MH Medi-Cal Admin	1,968,983	419,864	750,000	750,000	750,000	750,000
45203 St Aid MH Res Care SED SE	202,643	303,359	365,881	365,881	398,000	398,000
45204 St Aid MH Grants	385,001	220,141	385,175	385,175	340,000	340,000
45206 St Aid Drug & Alcohol	336,372	252,279	336,372	336,372	336,372	336,372
45207 St Aid MH Conrep	128,419	97,688	148,419	148,419	150,000	150,000
45282 St Mandated Costs	470,941		185,000	185,000	185,000	185,000
45287 St Drug Court	243,721	133,208	229,058	251,673	240,000	240,000
45355 Fed UR/QA Medi-Cal	231,668		85,000	85,000	85,000	85,000
45356 Fed Mental Health Medi-Cal	5,772,031	3,869,367	5,066,526	5,066,526	6,259,760	6,259,760
45357 Fed SDFSC Grant	116,376	55,703			150,000	150,000
45358 Fed Aid Drug & Alcohol Program	1,005,490	814,754	1,077,231	1,077,231	1,100,000	1,100,000
45520 Yuba Mental Health Programs	2,112					
45521 Yuba County STOP	31,981	8,855	24,804	24,804	26,000	26,000
TOTAL GOVERNMENTAL REVENUES	*14,813,941	11,971,024	13,355,889	13,378,504	15,520,132	15,520,132 *
GENERAL REVENUES						
44100 Interest Apportioned	115,031	127,860	106,000	106,000	80,000	80,000
TOTAL GENERAL REVENUES	* 115,031	127,860	106,000	106,000	80,000	80,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 2,305,303	1,586,024	2,737,211	2,737,211	1,153,236	1,094,126 *
TOTAL AVAILABLE FINANCING	**25,281,564	18,732,282	24,192,644	24,221,259	24,860,098	24,723,372 *
UNREIMBURSED COSTS	** 2,737,215-	804,230-				*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH SERVICE DEPT 4-102  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0007

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
ADHU Asst Director Human Services 7877-9578 M	1.00	1.00	1.00	1.00	1.00	1.00
DDMC Deputy Dir MH - Clinical Srv 6781-8270 M		1.00		1.00	1.00	1.00
DDMA Deputy Director MH - Admin Sr 6461-7877 M		1.00		1.00	1.00	1.00
DDMH Deputy Director Mental Health 6781-8270 M	1.00		1.00			
ADSO Admin Services Officer 5277-6461 M	1.00		1.00			
PREH Program Manager-Psych Health 6461-7877 M	1.00	1.00	1.00	1.00	1.00	1.00
PRMA Program Manager-Adult Service 6112-7488 M	1.00	.61	.61	.61	.53	.53
PRMY Program Manager-Youth Service 6112-7488 M	1.00	.58	.58	.58	.58	.58
PRMC Program Manager - CSOC 5813-7129 M	1.00	.50	.50	.50		
PRMD Program Manager-Alco&Drg Servs 5813-7129 M	1.00	1.00	1.00	1.00	1.00	1.00
QAOF Quality Assurance Officer 6112-7488 M		1.00	1.00	1.00	1.00	1.00
MEEM Medical Fiscal Manager 4739-5813 M	.50	.50	.50	.50	.50	.50
STAN Staff Analyst 4263-5277 M	3.00	2.50	2.50	2.50	1.50	1.50
FMH2 Forensic Mental Hlth Spclst I 5109-6235 P	1.00	1.00	1.00	1.00	1.00	1.00
OR						
FMH1 Forensic Mental Hlth Spclst I 4852-5941 P						
MHT3 Mental Health Therapist III 5109-6235 P	27.00	21.00	21.00	21.00	15.25	15.25
OR						
MHT2 Mental Health Therapist II 4592-5619 P						
OR						
MHT1 Mental Health Therapist I 4137-5109 P						
DACO Day Treatment Coordinator 4126-5094 S	1.00	1.00	1.00	1.00		
RECL Rehabilitation Clinician 3718-4592 P	1.00	1.00	1.00	1.00	1.00	1.00
SAPS Sub Abuse Prevention Spclst 3718-4592 P	1.00	1.00	1.00	1.00	1.00	1.00
STNU Staff Nurse 4566-5639 P	2.00	2.00	2.00	2.00	2.00	2.00
PYES Psychiatric Emergency Supv 5330-6528 S		.50		.50	.50	.50
ASCO Assessment Service Coordinato 5330-6528 S	1.00		.50			
SUNU Supvg Nurse 5341-6486 S	1.00	.50	1.50	.50	.50	.50
SUNJ Supvg Nurse 5341-6486 S	2.00	2.00	1.00	2.00	1.00	1.00
OR						
MHT3 Mental Health Therapist III 5109-6235 P						
SUIC Supvg Intervention Counselor 3910-4839 S	1.00	1.00	1.00	1.00	1.00	1.00
CRIC Crisis Counselor 3718-4592 P	8.00	6.50	6.50	6.50	6.50	6.50
INC2 Intervention Counselor II 3520-4358 P	34.00	25.75	26.75	25.75	19.75	19.75
OR						
INCL Intervention Counselor I 3151-3923 P						
PRSC Prevention Services Coordin 4579-5603 S	2.00	2.00	2.00	2.00	2.00	2.00
PSTE Psychiatric Tech 3702-4500 G	14.00	12.25	12.25	12.25	9.25	9.25
OR						
PSLI Psychiatric LMN 3702-4500 G						
MHW2 Mental Health Wkr II 2952-3675 G	3.00	3.00	3.00	3.00	3.00	3.00
MHW2 Mental Health Wkr II 2952-3675 G	5.00	6.00	6.00	6.00	5.00	5.00
OR						
MHW1 Mental Health Wkr I 2641-3291 G						
MHW2 Mental Health Wkr II 2952-3675 G	1.00					
OR						
MHW1 Mental Health Wkr I 2641-3291 G						
MHW1 Mental Health Wkr I 2641-3291 G	8.00	7.00	7.00	7.00	7.00	7.00
RESP Resource Specialist 3718-4592 P	1.00	1.00	1.00	1.00	1.00	1.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH SERVICE DEPT 4-102  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0007

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
QANR Quality Assurance-Review Nurs 5355-6512 P	.75	1.25	1.25	1.25	.50	.50
ACL3 Account Clerk III 2574-3205 G	1.00					
MEOS Medical Office Supervisor 3233-4022 S	1.00	1.00	1.00	1.00	1.00	1.00
MERS Medical Records Supervisor 2896-3610 S	1.00	1.00	1.00	1.00	1.00	1.00
MESE Medical Secretary 2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
EXS1 Executive Secretary I 2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
SECY Secretary 2574-3205 G	3.00	3.00	3.00	3.00	3.00	3.00
ACL3 Account Clerk III 2574-3205 G	3.00	5.00	5.00	5.00	5.00	5.00
ACL2 Account Clerk II 2442-3036 G	1.00	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II 2442-3036 G	2.00	3.00	2.00	3.00	3.00	3.00
OR						
ACL1 Account Clerk I 2311-2869 G						
MECL Medical Clerk 2311-2869 G	6.00	6.00	6.00	6.00	6.00	6.00
OFA3 Office Assistant III 2442-3036 G	2.00	2.00	2.00	2.00	2.00	2.00
OFA2 Office Assistant II 2182-2716 G	6.00	6.00	7.00	6.00	6.00	6.00
OFA1 Office Assistant I 2066-2574 G	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 156.25	138.44	139.44	138.44	118.36	118.36 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: MENTAL HEALTH SERVICES ACT

FUND: MENTAL HEALTH SERVICES ACT

0008 4-104

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	847,606	1,883,007	2,999,320	4,523,035	4,523,035	50.8
SERVICES AND SUPPLIES	433,470	568,217	1,558,721	643,600	643,600	58.7-
OTHER CHARGES	41,587	68,413	1,037,614	1,058,161	1,073,464	3.5
FIXED ASSETS	113,819	28,475	80,500	0	0	100.0-
* GROSS BUDGET	1,436,482	2,548,112	5,676,155	6,224,796	6,240,099	9.9
* NET BUDGET	1,436,482	2,548,112	5,676,155	6,224,796	6,240,099	9.9
APPROPRIATION FOR CONTINGENCY	0	0	123,208	0	0	100.0-
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	1,436,482	2,548,112	5,799,363	6,224,796	6,240,099	7.6
OTHER REVENUES						
USER PAY REVENUES	0	12,551	32,500	5,000	5,000	84.6-
GOVERNMENTAL REVENUES	2,461,066	931,852	3,203,972	4,651,713	4,651,713	45.2
GENERAL REVENUES	37,374	68,391	24,314	75,000	74,115	204.8
UNDESIGNATED FUND BALANCE 7/1	1,476,615	2,538,577	2,538,577	1,493,083	1,509,271	40.5-
TOTAL AVAILABLE FINANCING	3,975,055	3,551,371	5,799,363	6,224,796	6,240,099	7.6
* UNREIMBURSED COSTS	2,538,573-	1,003,259-	0	0	0	.0
ALLOCATED POSITIONS	22.00	38.81	38.81	53.14	53.14	36.9

**DESCRIPTION:**            Budget Unit 4-104 Mental Health Services Act

The Mental Health Services Act budget unit (4-104) was created in FY 2005-06. The Mental Health Services Act (MHSA) requires that MHSA funding be contained in a unique budget unit and operating fund, and prohibits the co-mingling of other mental health funds and MHSA funds.

The MHSA was a voter initiative passed in November 2004. Under this initiative, individuals with incomes in excess of on \$1 million per year are levied an additional 1% income tax to pay for expanded mental health services statewide. The MHSA requires the development of several specific plans; the Community Services and Supports (CSS) Plan was the first of these to be developed and approved. MHSA programs may be expanded or discontinued over time depending upon costs, available resources and the changing needs of the community.

The MHSA was a complex initiative. Ultimately, in addition to the current funding coming to Sutter and Yuba Counties for treatment services through the approved CSS plan, the bi-county Mental Health division will be eligible to apply for additional funds to develop prevention and early intervention services through the Prevention and Early Intervention plan; enhance the local mental health workforce through the Workforce Education and Training Plan; develop additional information technology capability or enhance local facilities through the Facilities and Information Technology Plan; and develop new and innovative services through the Innovation plan. In addition, housing funds are available to develop more affordable housing for our disabled and low income clients. Several of these plans will be developed and brought to your Board during FY 2008-09.

**DEPARTMENT REQUEST:**

While Realignment funding in Mental Health budget unit 4-102 has been flat, and there are not sufficient funds to cover the costs of continuing all of the established treatment services in that budget unit, new

opportunities have occurred as a result of the passage of the MHSAs. It is important to note, however, that in real buying power, the additional MHSAs funding in 4-104 is only partially compensating for the lost buying power in the Mental Health budget unit 4-102. Only modest overall expansion of services has been possible.

In order to take full advantage of the available funding in these two budget units, the Mental Health division is proposing that identified positions in budget unit 4-102 be reassigned to MHSAs-funded programs in budget unit 4-104, where they will provide new and enhanced services consistent with the intent of the MHSAs. The division's objective in doing this is to provide enhanced services for clients who have been receiving Children's System of Care and Adult Day Treatment services in our "core" Mental Health budget (4-102). Specifically, it is proposed that the day treatment program be discontinued in the Mental Health budget (4-102) in favor of expanding the full service partnership's wellness recovery centers in the MHSAs budget (4-104). It is therefore requested that your Board approve the re-allocation of 12 existing full time positions, a portion of the time of 5 other existing positions, and 1 part time position within and between the Mental Health budget (4-102) and the MHSAs budget (4-104), effective July 1, 2008. This will allow the Mental Health budget (4-102) and the MHSAs budget (4-104) to maintain an appropriate balance, and will allow the division to fully utilize all available funding in a fashion most advantageous to our counties.

MHSAs requires that CSS funding be expended for treatment services within three years. If this funding is not utilized to provide treatment services within that three year period it will be "swept" back to the state MHSAs fund and will be lost to our counties. By design, the MHSAs is rewarding counties that aggressively utilize MHSAs funds to provide treatment services. Counties who are slow to develop services are similarly being penalized. Unfortunately, the MHSAs funding source is widely recognized to be very volatile and has the potential for a fourfold change in available funding possible from year to year.

As a requirement of the initiative, all MHSAs-funded services must be provided to clients seeking these services on a voluntary basis. The CSS programs, by regulation, serve those individuals who have a serious mental illness and who would already be eligible to receive mental health services through our bi-county program due to their diagnosis and degree of functional impairment. Therefore, some additional growth in number of clients served is anticipated as eligible (but currently unserved clients) are identified through outreach activities. These new programs for the most part provide expanded service opportunities to our existing clients. Generally, it should be noted that these new services have supported our core program, in the Mental Health budget (4-102).

All of the MHSAs treatment components include consumer staff (clients or their family members) who share in responsibility for service provision and also in planning, implementation and evaluation of these services.

In FY 2007-08, the Mental Health division received formal notification from the State Department of Mental Health that the division would receive an additional \$703,192 in CSS MHSAs funding. This is due to higher than predicted tax revenues associated with the 1% per year tax on millionaires. A community planning process was conducted and a plan to expand ongoing CSS services was approved by your Board. This additional funding allowed us to expand the Transitional Age Youth program; expand the Urgent Services program to adults as well as youth; expand the Wellness Recovery centers; expand administrative support for the MHSAs programs; and allowed the division to consolidate the three full services partnerships into one full service partnership with no age restrictions.

For FY 2008-09, Mental Health will receive \$3,068,300 in additional MHSAs funds to operate the programs identified in the approved CSS plan. With unexpended carry-over funds from FY 2006-07 and FY 2007-08,

and anticipated program-generated revenues, the total budget for FY 2008-09 is requested at \$6,224,796. Expanded services within the established MHSA service plan are being recommended.

Compared to the FY 2007-08 Adopted Budget, the requested increase for Salaries and Benefits is \$1,523,715. The reasons for this increase are the addition of 18 positions that are requested to be reallocated, in total or in part, to the MHSA budget from budget unit 4-102, and the related increases in salaries and benefits.

Compared to the FY 2007-08 Adopted Budget, the request for Services and Supplies decreases by \$915,121. The major decreases are in the Special Department Expense and Juvenile Dependency/Physicians accounts. Costs that had been reflected in these accounts are now reflected in the Professional and Specialized Services account. Other accounts have been adjusted to reflect current expenditure trends.

The request for Other Charges is \$1,058,161, which is an increase of \$20,547 from last year's budget. Most of the increase (\$20,000) is in the Interfund Miscellaneous Transfer account, which reflects administrative support costs paid to the Mental Health budget (4-102).

No Intrafund Charges or Fixed Assets are requested.

Total available financing for this budget is requested at \$6,224,796.

The Mental Health division is including in this Proposed Budget a list of ongoing contracts, some of which are reflected in both the 4-102 and the 4-104 budgets. By approving the Proposed Budget, the Board of Supervisors approves the continuance of these contracts and, thereby, authorizes the County Auditor to pay claims related to these ongoing contracts until such time as formal contract renewals are completed (anticipated to be completed no later than December 2008).

QUEST-Community Resource Services (Supported Employment/Job Coaching)	\$179,950
Ronald Hayman, M.D.	236,500
Linda Baran, Ph.D. (Clinical Psychologist Children's Services)	105,500
Salvation Army Homeless Services	338,000

CAO RECOMMENDATION:

This budget is recommended at \$6,240,099, which is \$15,303 more than requested, with adjustments between accounts as described below. Total Available Financing is also recommended at \$6,240,099. The Unreimbursed Cost of this budget remains at zero, which is the same as in the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested at \$4,523,035. It is recommended that positions be re-allocated between the Mental Health (4-102) and Mental Health Services Act (4-104) budget units, as discussed by the department and as detailed in the accompanying position allocation schedule. It is further recommended that the position allocations be authorized effective July 1, 2008. As a result of these recommended changes, the total positions allocated to this budget unit are recommended at 53.14.

Services and Supplies are recommended as requested at \$643,600.

Other Charges are recommended at \$1,073,464, which is \$15,303 more than requested, due to adjustments in the Interfund Information Technology and Interfund Administration – Miscellaneous Departments accounts, based on updated information from the service providing departments.

Total Available Financing is recommended at \$6,240,099, which is \$15,303 more than requested, with adjustments in the Undesignated Fund Balance Available and Interest Apportioned accounts to reflect updated projections for FY 2007-08 and to balance the budget as indicated above.

It is recommended that the Board of Supervisors approve the continuation of Blended Funding Agreements between SYMHS and the Sutter County and Yuba County Social Services departments.

It is also recommended that the Board of Supervisors approve the continuation of existing contracts as detailed in the Departmental Request.

The Human Services Director concurs with the recommendation.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH SERVICES ACT DEPT 4-104  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0008

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	575,092	1,261,667	1,995,262	1,984,762	3,014,853	3,014,853
51013 Special Pay	1,074	3,094	3,000	3,000	3,000	3,000
51014 Other Pay	178	2,203			5,000	5,000
51020 Extra Help	293	930				
51030 Overtime	7,244	12,915	20,000	20,000	20,000	20,000
51100 County Contribution FICA	42,924	93,349	147,782	147,782	223,733	223,733
51110 County Contribution Retirement	91,598	204,605	324,637	324,637	497,968	497,968
51111 Retirement Allowance	44,520	97,733	154,717	154,717	234,409	234,409
51120 Co Contribution-Group Insuranc	84,011	202,183	349,594	349,594	520,434	520,434
51130 Co Contrib Unemployment Insurc	672					
51150 Interfund Workers Compensation		4,328	4,328	4,328	3,638	3,638
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 847,606	1,883,007	2,999,320	2,988,820	4,523,035	4,523,035 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	337		1,000	1,000	1,000	1,000
52060 Communications	7,143	16,910	10,508	10,508	22,000	22,000
52080 Food	810	4,182	15,898	15,898	6,000	6,000
52090 Household Expense	1,672	5,391	10,858	10,858	6,800	6,800
52100 Insurance			13,763	13,763	10,000	10,000
52120 Maintenance Equipment			2,000	2,000	1,000	1,000
52130 Maintenance Structure/Imprvmt	640	11,168	9,044	9,044	7,500	7,500
52136 Computer Hardware	42,470	5,392	3,133	3,133	5,000	5,000
52140 Medical Dental Lab Supplies	363	363			500	500
52141 Medical Supplies Floor Stock	375	269	32,937	32,937	5,000	5,000
52150 Memberships	1,036	4,494	3,087	3,087	6,000	6,000
52169 Outside Printing			500	500	2,000	2,000
52170 Office Expenses	105,766	31,088	19,262	19,262	45,000	45,000
52171 Copy/Printing Costs			500	500	500	500
52173 Subscription-Publication	374	1,763	1,500	1,500	1,800	1,800
52180 Professional/Specialized Srvs	161,678	333,767	170,492	170,492	350,000	350,000
52181 Juvenile Depend Procd/Physician		5,652	304,973	304,973		
52182 Prof & Spec Medical Services	6	621	29,296	29,296		
52190 Publication Legal Notice	15,039	1,735			7,500	7,500
52200 Rents & Leases Equipment			1,000	1,000	1,000	1,000
52210 Rents/Leases Structures/Ground	22,803	72,168	80,000	80,000	80,000	80,000
52225 Office Equipment	2,204	5,268	2,470	2,470	5,000	5,000
52230 Special Departmental Expense	5,491	11,760	756,500	756,500	10,000	10,000
52232 Employment Training	29,561	24,512	50,000	50,000	30,000	30,000
52236 Special Fund-Replacement		2,266			3,000	3,000
52249 Other Equipment	8,485					
52250 Transportation & Travel	27,134	19,826	20,000	20,000	22,000	22,000
52260 Utilities	83	9,622	20,000	20,000	15,000	15,000
TOTAL SERVICES AND SUPPLIES	* 433,470	568,217	1,558,721	1,558,721	643,600	643,600 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	550	3,000	286,112	286,112	265,000	265,000
53210 Contribution to Res Care-FCH	980	741			2,000	2,000
53211 Contribution to Child IEP Srvc			106,621	106,621	100,000	100,000
53601 Interfund Ins ISF Premium					915	915

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: MENTAL HEALTH SERVICES ACT (CONTINUED)	DEPT 4-104 HEALTH AND SANITATION FUND 0008		
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53602	Interfund Gen Insurance & Bond		15	183	183	317	317
53612	Interfund Copier Rental		1,593			2,961	2,961
53613	Interfund Fleet Admin	634	700			850	850
53615	Interfund Fuel & Oil	2,340	6,671	9,984	9,984	14,115	14,115
53616	Interfund Vehicle Maintenance	383	4,513	1,500	1,500	1,500	1,500
53619	Interfund Misc. Transfer			400,000	400,000	420,000	420,000
53620	Interfd Information Technology	8,820	13,783	43,271	43,271	46,323	42,260
53623	Interfund Fingerprints	429		288	288	39	39
53628	Interfund Admin - Misc Depts	26,902	37,356			53,677	73,043
53633	Interfund Human Services Admin			53,123	53,123		
53658	Interfund Paper & Supplies	233	41			101	101
53670	Interfund Overhead (A-87) Cost			136,489	136,489	150,000	150,000
53683	Interfund Drug Testing			43	43	43	43
53689	Interfund Physical/Drug	316				320	320
	TOTAL OTHER CHARGES	* 41,587	68,413	1,037,614	1,037,614	1,058,161	1,073,464 *
FIXED ASSETS							
54300	Equipment	113,819	28,475	80,500	91,000		
	TOTAL FIXED ASSETS	* 113,819	28,475	80,500	91,000		*
	TOTAL GROSS BUDGET	** 1,436,482	2,548,112	5,676,155	5,676,155	6,224,796	6,240,099 +
	TOTAL NET BUDGET	** 1,436,482	2,548,112	5,676,155	5,676,155	6,224,796	6,240,099 +
	TOTAL APPROPRIATION FOR CONTINGENCY	*		123,208	123,208		*
	TOTAL INCREASES IN RESERVES	*					*
	TOTAL BUDGET	** 1,436,482	2,548,112	5,799,363	5,799,363	6,224,796	6,240,099 +
USER PAY REVENUES							
46608	Inter Miscellaneous Revenue			32,500	32,500		
47500	Other Revenue		12,551			5,000	5,000
	TOTAL USER PAY REVENUES	*	12,551	32,500	32,500	5,000	5,000 +
GOVERNMENTAL REVENUES							
45090	St Aid MH Services Act	2,461,066	931,852	1,865,108	1,865,108	3,068,300	3,068,300
45113	St EPSDT Mental Health			404,028	404,028	343,413	343,413
45191	St Aid MH Medi-Cal Admin			134,836	134,836	160,000	160,000
45356	Fed Mental Health Medi-Cal			800,000	800,000	1,080,000	1,080,000
	TOTAL GOVERNMENTAL REVENUES	* 2,461,066	931,852	3,203,972	3,203,972	4,651,713	4,651,713 +
GENERAL REVENUES							
44100	Interest Apportioned	37,374	68,391	24,314	24,314	75,000	74,115
	TOTAL GENERAL REVENUES	* 37,374	68,391	24,314	24,314	75,000	74,115 +
	TOTAL UNDESIGNATED FUND BALANCE 7/1	* 1,476,615	2,538,577	2,538,577	2,538,577	1,493,083	1,509,271 +
	TOTAL AVAILABLE FINANCING	** 3,975,055	3,551,371	5,799,363	5,799,363	6,224,796	6,240,099 +



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: MENTAL HEALTH SERVICES ACT DEPT 4-104  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0008

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
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UNREIMBURSED COSTS \*\* 2,538,573- 1,003,259- \*

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

PRMA Program Manager-Adult Service 6112-7488 M						.39
PRMC Program Manager - CSOC 5813-7129 M						.50
PRMY Program Manager-Youth Service 6112-7488 M						.42
STAN Staff Analyst 4263-5277 M						.50
PRMA Program Manager-Adult Service 6112-7488 M		.39		.39	.47	.47
PRMY Program Manager-Youth Service 6112-7488 M		.42		.42	.42	.42
PRMC Program Manager - CSOC 5813-7129 M		.50		.50	1.00	1.00
MEMM Medical Fiscal Manager 4739-5813 M	.50	.50	.50	.50	.50	.50
STAN Staff Analyst 4263-5277 M		.50		.50	.50	.50
SUNU Supvg Nurse 5341-6486 S			.50			.50
ASCO Assessment Service Coordinato 5330-6528 S			.50			.50
PYES Psychiatric Emergency Supv 5330-6528 S		.50		.50	.50	.50
MHT3 Mental Health Therapist III 5109-6235 P	8.00	13.00	13.00	13.00	18.75	18.75
OR						
MHT2 Mental Health Therapist II 4592-5619 P						
OR						
MHT1 Mental Health Therapist I 4137-5109 P						
DACO Day Treatment Coordinator 4126-5094 S					1.00	1.00
CRIC Crisis Counselor 3718-4592 P			1.50			
SUNU Supvg Nurse 5341-6486 S		.50		.50	.50	.50
CRIC Crisis Counselor 3718-4592 P		1.50		1.50	1.50	1.50
INC2 Intervention Counselor II 3520-4358 P	7.00	14.25	14.25	14.25	18.25	18.25
OR						
INCL Intervention Counselor I 3151-3923 P						
PSIE Psychiatric Tech 3702-4500 G	1.00	2.75	2.75	2.75	4.75	4.75
OR						
PSLI Psychiatric LMN 3702-4500 G					1.00	1.00
MHWL Mental Health Wkr I 2641-3291 G			1.00			
MHWL Mental Health Wkr I 2641-3291 G		1.00		1.00	1.00	1.00
RESP Resource Specialist 3718-4592 P	3.00	3.00	3.00	3.00	3.00	3.00
QANR Quality Assurance-Review Nurs 5355-6512 P	.50					
ACL3 Account Clerk III 2574-3205 G	1.00					
OFA2 Office Assistant II 2182-2716 G	1.00					
TOTAL BUDGET UNIT POSITIONS	** 22.00	38.81	38.81	38.81	53.14	53.14 *

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: COUNTY HEALTH

FUND: HEALTH

0012 4-103

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	5,212,856	4,389,878	5,908,676	6,406,867	6,406,867	8.4
SERVICES AND SUPPLIES	1,326,411	937,348	1,551,985	1,455,336	1,455,336	6.2-
OTHER CHARGES	621,489	570,268	623,766	716,236	768,898	23.3
FIXED ASSETS	34,669	11,293	21,500	0	0	100.0-
* GROSS BUDGET	7,195,425	5,908,787	8,105,927	8,578,439	8,631,101	6.5
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	7,195,425	5,908,787	8,105,927	8,578,439	8,631,101	6.5
OTHER REVENUES						
USER PAY REVENUES	689,895	388,047	692,200	730,927	764,121	10.4
GOVERNMENTAL REVENUES	1,858,164	1,161,758	2,313,073	2,220,279	2,210,785	4.4-
TOTAL OTHER REVENUES	2,548,059	1,549,805	3,005,273	2,951,206	2,974,906	1.0-
* UNREIMBURSED COSTS	4,647,366	4,358,982	5,100,654	5,627,233	5,656,195	10.9
ALLOCATED POSITIONS	67.65	70.65	69.65	68.65	68.65	1.4-

**DESCRIPTION:** Budget Unit 4-103 Sutter County Health

Budget Unit 4-103, "Sutter County Health," represents the combination of three distinct medical service units within the County. Those units are: Public Health, Primary Care Outpatient Clinic, and Jail Medical Services.

**Public Health**

The Public Health component, reflected as part of the Human Services Department, is responsible for providing basic preventive health services to the residents of Sutter County to improve the health and wellness of the individual and the community. The traditional role of public health services is generally directed toward the identification, removal, and control of the causes of disease which affect the community as a whole. Top priorities include communicable disease control, environmental health services and child health programs. That traditional role has been expanded to include the provision of a number of special programs for community and individual wellness and improvement of lifestyle. The program units of the Public Health component and the services which are provided are in accordance with the mandates of the Health and Safety Code or the California Code of Regulations, Title 17 and Title 22.

Specialized Health Programs

In addition to the basic public health, primary care outpatient clinic and jail medical services program, this budget unit also funds various specialized health programs. These include: indigent prenatal care under the Comprehensive Prenatal Services Program; indigent delivery through contractual arrangement with OB/GYN's; administration of the California Children's Services Program; Emergency Medical Care Committee; administration of the Proposition 99 Fund, and Realigned Health Fund components; administration of the Emergency Medical Services Maddy Act Funds; representation of the County to the County Medical Services Program (CMSP); and Medi-Cal Administrative Activities/Targeted Case Management.

## Environmental Health

In FY 1993-94, the Board of Supervisors transferred environmental health services from Public Health to a newly created Community Services Department. The unreimbursed cost of the Environmental Health program is now reflected in the Non-County Providers budget unit (4-201). 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.

### **Primary Care Outpatient Clinic**

The Clinical Services component, also reflected as part of this budget unit, 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. It also serves the Medi-Cal population and those eligible under the County Medical Services Program. The clinic accepts private pay patients and private insurance patients who are not covered by a Health Maintenance Organization. The clinic operates Monday through Friday from 8:00 a.m. to 5:00 p.m. An on-call physician is available for consultation or inpatient admissions from emergency room referrals during the hours the clinic is closed. Sutter County indigent patients who require inpatient hospital care receive that service at either Fremont Medical Center or Rideout Hospital, both private nonprofit hospitals, under an agreement for medical services with Sutter County. The cost for inpatient care and physician on-call service is contained in this budget unit.

The Board of Supervisors at its April 22, 2008 meeting conceptually approved implementation planning whereby the Health Division would contract with a local Federally Qualified Health Center (FQHC) to operate the medical clinic. FQHCs are eligible for enhanced reimbursements; therefore they would be able to provide comparable outpatient medical services at no cost to the county General Fund. If approved, this transition to a local FQHC would occur during FY 2008-09.

### **Jail Medical Services**

Jail medical costs include seven days per week, sixteen hours per day nursing coverage in the jail, sick-call coverage by physicians, medical supplies including pharmaceuticals, emergency room care, inpatient hospital care, and dental care. Jail medical services are provided in conformance with a Consent Decree the County entered into in 1994 with the United States District Court for the Eastern District of California. All jail medical costs are contained in this budget unit. There are additional administrative costs of the jail medical care program not identified separately; however, the administration of this program requires a significant amount of public health staff time comprised of the Health Officer and Assistant Director of Human Services.

### **DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$8,578,439. This is an increase of \$472,512 (5.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$2,951,206. This is a decrease of \$54,067 (1.8%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$5,627,233, which is \$526,579 higher than the prior year.

Overall, the FY 2008-09 Health Division Budget Request reflects an attempt to maintain programs at a consistent level based on current funding and actual need, to offer primary health care services to the

indigent population, and to protect the public health of the community as reflected in the County Health Status Profiles, in a difficult economic climate and with uncertainty regarding the future of State funding.

## Public Health

Health Division services are financed by approximately 40% County general fund dollars and 60% State funds when realignment funds are included in the calculation. There is considerable uncertainty regarding the future level of State support for Public Health programs and possible reductions of funding for FY 2008-09. While some reductions may reasonably be anticipated, amounts and targeted programs have not been identified at the time of this writing. The impact on County Public Health services of the projected State budget will not be known until the State budget is adopted and signed by the Governor. Adjustments to affected programs are likely to be necessary at that time.

The Health Division's allocated positions include 23.3 grant-funded positions, which by Board policy are limited term and/or State grant-funded. Board policy at the time of the allocation of each of these positions was that should there be a decrease in the funding associated with these positions, then the Health Division would decrease the positions accordingly. All of the Health Division grant-funded programs may be affected by the final adopted State budget. Deletion of one vacant and unfunded Health Program Specialist position is requested for fiscal year 2008-09.

The FY 2008-09 grant funded positions are as follows:

W.I.C. Program Coordinator	1.0	
Public Health Nutritionist	2.0	
Nutritional Assistant	6.0	
Public Health Nurse III	1.0	
Public Health Nurse II	1.0	
Public Health Microbiologist	0.5	
Health Program Specialist		5.5
Epidemiologist	1.0	
Public Health Emergency Coordinator	1.0	
Child Behavioral Specialist	1.0	
Medical Clerk	1.0	
Office Assistant II		0.8
Office Assistant I		2.0
<b>Total</b>	<b>23.3</b>	

In each of the four preceding fiscal years, the State has advised the County that the funding levels for the HIV/AIDS Education Program is permanently reduced based on reported cases, and then has restored the funds through a 'one time' allocation enhancement. The requested budget for FY 2008-09 does not include enhancements to the HIV/AIDS Education Program as they are considered a primary target for state funding reductions. If the enhanced funds are made available in the future, an adjustment to the requested budget will be presented at that time.

The County has participated in the SB 910 Program (Targeted Case Management and Medi-Cal Administrative Activities) since the inception of the program in 1992. Federal rules governing the program are in a state of uncertainty at this time, and the Health Division will continue to participate in the program while closely monitoring program development. MAA and TCM revenue is continued at a reduced level in the FY 2008-09 budget request as a result of applying revised state and federal program rules.

With this budget request, one-half of an Epidemiologist position has been transferred from the Emergency Preparedness program, which is grant funded, to the administration program, which is funded by county general funds, in order to allow the position to participate in non-grant funded communicable disease control activities. The remaining 0.50 FTE remains grant funded. The net impact of this change is to increase the general fund contribution by \$45,980.

### **Primary Care Outpatient Clinic**

Primary care reimbursement rates continue to be less than the actual cost of providing medical care to residents who are indigent and the clinic continues to operate at a loss. As of January 2008, Medi-Cal reimbursement rates to providers are targeted for a 10 percent reduction. Revenue estimates have been reduced accordingly in the requested budget in order to present a realistic overview of costs and revenues. An amendment to the requested budget will be required if provider reimbursement rates are reduced below the percentage proposed in the Governor's budget.

### **Jail Medical Services**

The provision of medical care to the Sutter County Jail continues to be the single largest item in the Public Health/Clinical Services Division budget request. The jail medical services program has court imposed staffing requirements that limit the ability to reduce and contain costs. As in past years, jail medical costs continue to escalate. The severity of inmate health conditions and the problems presented upon booking have resulted in utilization of more inpatient hospital days and emergency room visits. As an example, four inmates alone collectively incurred more than \$120,000 of hospital charges in a six month period during FY 2007-08. In general, there is an ongoing shift of resources from traditional public health programs to the jail medical program to meet the requirements of inmate health.

The request for Salaries and Benefits increases by \$498,191 (8.4%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is negotiated salary increases. Also included is the cost of one new grant funded position approved during FY 2007-08. No new positions are requested for FY 2008-09, and increases are offset by the requested deletion of one vacant Nurse Practitioner II position and increased federal grant revenue. The Health division is requesting to delete one vacant Nurse Practitioner II position, which is a net decrease of one Nurse Practitioner position as compared to the FY 2007-08 Adjusted Budget. The Health division is also requesting to delete one vacant and unfunded Health Program Specialist position. Additionally, one grant funded Health Program Specialist position is requested to remain allocated at 1.0 FTE, but "frozen" with funding requested at 0.3 FTE. The department requests that the unfunded 0.70 FTE Health Program Specialist position remain on the Health Division position allocation schedule until the full extent of state grant funding is determined, after which a comprehensive evaluation of funding for all Health Program Specialist positions can be completed.

The request for Services and Supplies decreases by \$96,649 (6.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a reduction in professional services in the Emergency Preparedness Program. Additionally, the Services & Supplies Adopted Budget amount is typically skewed due to the inclusion of costs related to the jail medical program that were re-budgeted from the prior fiscal year.

The department requests \$2,000 for Computer Equipment to replace one grant funded laptop PC, as recommended by the Sutter County Department of Information Technology.

Other Equipment is requested at \$13,000 to purchase equipment for Alternative Care Sites as specified in the health emergency preparedness plan. This grant funded equipment will allow the department to develop resources and improve readiness in the event of a mass local disaster.

The request for Other Charges increases by \$92,470 (14.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase for Support & Care of Persons in the Jail Medical Services budget and increase in janitorial staff costs.

No Fixed Assets are requested.

Total departmental revenue available decreases by \$54,067 (1.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the following changes. This is primarily due to a \$180,000 reduction in grant and fee-for service programs and is substantially offset by increases in other programs.

#### CAO RECOMMENDATION:

This budget is recommended at \$8,631,101, which is \$52,662 more than requested. Revenues are recommended at \$2,974,906, which is \$23,700 more than requested. Therefore, the Unreimbursed Cost of this budget is \$5,656,195, which is \$555,541 (10.9%) higher than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested at \$6,406,867. The total position allocation is recommended at 68.65, with the following recommended personnel actions. The department's request to delete one vacant Nurse Practitioner II position is recommended, as is the request to delete one vacant and unfunded Health Program Specialist position. Additionally, the department's request that one grant funded Health Program Specialist position allocated at 1.0 FTE, but "frozen" with funding requested at 0.3 FTE, is also recommended. This limited term position may be either restored to full funding, or eliminated, pending the final adoption of the state budget and once state grant funding for public health programs is determined. As a result of these recommended changes, the total positions allocated to this budget unit are recommended at 68.65.

Services and Supplies are recommended as requested at \$1,455,336. It is important to note that expenses related to the provision of medical care to the Sutter County Jail, which are reflected in Services and Supplies, continue to account for some of the largest cost areas in this budget unit.

Other Charges are recommended at \$768,898, which is \$52,662 more than requested due to increases in the Interfund Information Technology, Interfund Fingerprints and Interfund Drug Testing charges to reflected updated charges from the service departments.

Revenues are recommended at \$2,974,906, which is \$23,700 more than requested. This is primarily due to adjustments in State Medi-Cal revenues. The Department has requested a reduction in State Medi-Cal revenues due to an anticipated 10% reduction in Medi-Cal rates. At the time of this writing, the State budget has not been adopted, and therefore no formal rate reduction has been approved by the State for implementation FY 2008-09. Therefore, it is recommended that State Medi-Cal revenues be budgeted at current reimbursement levels, and this revenue item is recommended at \$216,000, which is \$22,500 more than requested. A request to revise the Health division budget will be brought to your Board for consideration should the State adopt a budget that includes a reduction in State Medi-Cal revenues.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY HEALTH DEPT 4-103  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	3,247,546	2,756,565	3,808,132	3,824,144	4,138,035	4,138,035
51013 Special Pay	27,533	20,187	22,696	22,696	27,496	27,496
51014 Other Pay	85,522	22,451	28,343	28,343	32,503	32,503
51020 Extra Help	242,715	244,216	238,641	238,641	250,790	250,790
51030 Overtime	19,906	15,019	17,436	17,436	19,218	19,218
51100 County Contribution FICA	244,198	202,576	292,898	294,049	316,070	316,070
51110 County Contribution Retirement	522,390	449,982	612,593	615,199	672,883	672,883
51111 Retirement Allowance	254,089	214,345	292,171	293,392	316,964	316,964
51120 Co Contribution-Group Insuranc	531,300	447,822	579,051	579,051	624,246	624,246
51130 Co Contrib Unemployment Insurc	844					
51150 Interfund Workers Compensation	36,813	16,715	16,715	16,715	8,662	8,662
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 5,212,856	4,389,878	5,908,676	5,929,666	6,406,867	6,406,867 *
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	123	150	1,400	1,400	1,000	1,000
52060 Communications	35,901	28,499	32,500	35,500	45,010	45,010
52090 Household Expense	22,918	17,491	22,050	22,050	22,500	22,500
52100 Insurance	30,481	29,196	36,961	36,961	36,961	36,961
52120 Maintenance Equipment	13,519	9,793	15,500	19,500	13,000	13,000
52130 Maintenance Structure/Imprvmt	344	4,297				
52133 Maintenance & Transport	2,441	2,167	2,000	2,000	2,000	2,000
52135 Software License & Maintenance	15,588	15,487	15,317	15,317	16,100	16,100
52136 Computer Hardware	9,071	5,470	10,500	10,500	2,000	2,000
52140 Medical Dental Lab Supplies	346,043	224,588	380,000	381,695	410,500	410,500
52150 Memberships	6,610	5,721	6,222	6,722	6,605	6,605
52169 Outside Printing	15,879	12,572	15,225	15,225	18,650	18,650
52170 Office Expenses	34,054	26,024	28,400	29,804	34,750	34,750
52173 Subscription-Publication	2,945	4,108	5,145	5,145	5,920	5,920
52180 Professional/Specialized Srvs	326,389	235,244	484,811	485,061	370,842	370,842
52200 Rents & Leases Equipment	1,690	1,696	2,100	2,100	2,100	2,100
52210 Rents/Leases Structures/Ground	252,753	175,913	255,350	255,350	253,135	253,135
52211 Physician Expense	148					
52225 Office Equipment	14,646	20,664	1,500	10,612		
52230 Special Departmental Expense	77,229	44,446	114,104	110,393	72,513	72,513
52232 Employment Training	15,925	14,166	14,750	53,025	20,500	20,500
52249 Other Equipment	2,390				13,000	13,000
52250 Transportation & Travel	43,341	21,670	48,150	54,589	48,250	48,250
52260 Utilities	55,983	37,986	60,000	60,000	60,000	60,000
TOTAL SERVICES AND SUPPLIES	* 1,326,411	937,348	1,551,985	1,612,949	1,455,336	1,455,336 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	228,240	319,000	271,760	271,760	352,000	352,000
53201 Contribution to Other-State	23,440					
53601 Interfund Ins ISF Premium	112	616	616	616	610	610
53602 Interfund Gen Insurance & Bond	1,704	1,911	2,794	2,794	2,145	2,145
53608 Interfund Vehicle Rental	309					
53609 Interfund Copy Services	478		789	789	868	868
53610 Interfund Postage	14,014	9,783	14,946	14,946	14,861	14,861
53611 Interfund Printing	3,832	4,121	4,240	4,240	5,473	5,473

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 2008-09 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53612 Interfund Copier Rental	5,016	3,689	5,350	5,350	5,350	5,350
53613 Interfund Fleet Admin	420	205	309	309	340	340
53615 Interfund Fuel & Oil	2,651	2,854	3,099	3,099	8,614	8,614
53616 Interfund Vehicle Maintenance	16,993	10,296	13,500	13,500	13,500	13,500
53620 Interfund Information Technology	181,981	83,778	168,869	168,869	168,869	220,702
53623 Interfund Fingerprints	780	475	422	422		614
53625 Interfund Vehicle Lease	2,659		2,659	2,659		
53650 Interfund A-87 Building Maint.	133,679	128,998	128,998	128,998	138,050	138,050
53658 Interfund Paper & Supplies	2,474	1,947	1,840	1,840	3,501	3,501
53679 Interfund Admin Veh Repl Prog	208		195	195		
53683 Interfund Drug Testing	468	39	558	558		215
53685 Interfund Office Expense	87	126				
53689 Interfund Physical/Drug	1,944	2,430	2,822	2,822	2,055	2,055
TOTAL OTHER CHARGES	* 621,489	570,268	623,766	623,766	716,236	768,898 *
FIXED ASSETS						
54300 Equipment	34,669	11,293	21,500	48,368		
TOTAL FIXED ASSETS	* 34,669	11,293	21,500	48,368		*
TOTAL GROSS BUDGET	** 7,195,425	5,908,787	8,105,927	8,214,749	8,578,439	8,631,101 *
TOTAL NET BUDGET	** 7,195,425	5,908,787	8,105,927	8,214,749	8,578,439	8,631,101 *
USER PAY REVENUES						
46236 Breast Cancer Grant	4,587	6,000				
46237 Private Pay	162,295	157,488	165,000	165,000	180,000	180,000
46241 Children & Families	111,996	83,971	127,500	127,500	135,500	135,500
46263 Outpatient Insurance	90					
46281 Laboratory Services	3,408	1,040				
46282 Vital Statistics	24,701	23,729	25,000	25,000	27,000	27,000
46290 Assessment Fee	700	358	700	700	500	500
46292 CCS Enrollment	326	219	1,000	1,000	500	500
46314 Vehicle Maintenance	2,494	12,333	5,000	5,000	6,000	6,000
46520 Interfund Mental Health		1,856	6,000	6,000	4,000	4,000
46566 Interfund Public Health Nurse	16,964	17,097	40,000	40,000	44,838	44,838
46578 Interfund Trans Ir-Special Rev	4,988					31,994
46582 Interfund Misc. Transfer	30,993			26,868		
46595 Inter Tran-In Tobacco Trust	171,080	75,359	150,000	150,000	150,000	150,000
46596 Inter Tran-In Bio Terror Trust	126,575		155,000	155,000	164,989	164,989
46597 Inter Tran-In Vital Stats Trst	11,731		4,400	4,400	5,000	5,000
46601 Inter Tran-In EMS Trust	12,266		12,600	12,600	12,600	12,600
46607 Inter Special Dept Expense Rev						1,200
46610 Interfund Physical/Drug	1,861	2,918				
47300 Revenue Applicable Prior Years		810				
47500 Other Revenue	2,790	4,869				
47510 Donations	50			200		
TOTAL USER PAY REVENUES	* 689,895	388,047	692,200	719,268	730,927	764,121 *
GOVERNMENTAL REVENUES						
43225 Victim Restitution	3,650	926				



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 2008-09 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
45086 St Pandemic	33,630	42,444	156,680	156,680	31,994	110,000
45089 St CMSP - County Med Srvc Prgm	12,648	12,618	12,000	12,000	15,000	15,000
45128 St Child Health Screening	67,375	56,482	72,000	72,000	63,000	63,000
45168 St Dental Disease Prevention	39,352	13,129	33,430	33,430	30,082	30,082
45193 St Healthy Families		50				
45199 St SB910 Case Management	126,284	97,309	130,000	130,000	100,000	100,000
45200 St Child Lead	15,605	10,783	21,039	21,039	21,039	21,039
45211 St Medi-Cal	232,260	131,781	225,000	225,000	193,500	216,000
45220 St Immunization Grant	87,884	32,143	96,500	96,500	96,500	96,500
45223 St AIDS Program	76,492	40,197	84,500	84,500	41,666	41,666
45226 St Subvention Sutter	9,105	4,516	9,105	9,105		
45227 St Child Health & Disability	196,803	148,770	231,217	231,217	231,217	231,217
45228 St Pre-Natal Programs	122,024	33,489	138,573	138,573	136,639	136,639
45230 St CCS Admin Sutter County	221,229	135,684	299,743	299,743	297,673	297,673
45238 ST Chlamydia Awareness Grant	3,175	4,535	6,340	6,340	6,340	6,340
45269 St Foster Care	24,305	1,566	50,006	50,006	47,506	47,506
45369 Fed Women/Infant/Children	552,595	376,708	689,530	738,748	763,123	763,123
45395 Fed Medicare	33,748	18,628	40,000	40,000	35,000	35,000
45405 Fed Pandemic			17,410	17,410	110,000	
TOTAL GOVERNMENTAL REVENUES	* 1,858,164	1,161,758	2,313,073	2,362,291	2,220,279	2,210,785 *
TOTAL REVENUES	** 2,548,059	1,549,805	3,005,273	3,081,559	2,951,206	2,974,906 *
UNREIMBURSED COSTS	** 4,647,366	4,358,982	5,100,654	5,133,190	5,627,233	5,656,195 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
HEOF Health Officer	1629-4129 M	1.00	1.00	1.00	1.00	1.00
ADHU Asst Director Human Services	7877-9578 M	1.00	1.00	1.00	1.00	1.00
PHFC Public Health Prgm Coordinato	3923-4852 P	1.00	1.00	1.00	1.00	1.00
PHER Public Health Emerg Resp Coord	3718-4592 P		1.00		1.00	1.00
DIFU Dir of PH Nursing	6417-7859 M	1.00	1.00	1.00	1.00	1.00
NJP2 Nurse Practitioner II	5901-7180 P	2.00	3.00	3.00	3.00	2.00
JNLM Jail Nurse Manager	6134-7485 M	1.00	1.00	1.00	1.00	1.00
SUNU Supvg Nurse	5341-6486 S	2.00	2.00	2.00	2.00	2.00
PUN3 Public Health Nurse III	5068-6202 P	3.00	3.00	3.00	3.00	3.00
(1-LIMITED TERM (PGM 26))						
PUN2 Public Health Nurse II	4810-5901 P	6.00	6.00	6.00	6.00	6.00
PUN2 Public Health Nurse II	4810-5901 P	1.00	1.00	1.00	1.00	
OR						
SOW3 Soc Service Wkr III	3923-4852 P					
SOW3 Soc Service Wkr III	3923-4852 P				1.00	1.00
CHNU Charge Nurse	4796-5883 S	2.00	2.00	2.00	2.00	2.00
OR						
LIVN Lic Voc Nurse	3340-4081 G					
LIVN Lic Voc Nurse	3340-4081 G	2.00	2.00	2.00	2.00	2.00
NUTR Nutritionist	3718-4592 P	2.00	2.00	2.00	2.00	2.00
(2.0-LIMITED TERM (PGM 40))						
PUHA Public Health Aide	2121-2641 G	1.00	1.00	1.00	1.00	1.00
WICO Wic Coordinator	4126-5094 S	1.00	1.00	1.00	1.00	1.00
(1-LIMITED TERM (PGM 40))						

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 2008-09 ACTIVITY: HEALTH FUND 0012

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
LIVN Lic Voc Nurse	3340-4081 G 5.00	5.00	5.00	5.00	5.00	5.00
CAGC Calif Ch Serv Coord	2977-3708 S 1.00	1.00	1.00	1.00	1.00	1.00
QANR Quality Assurance-Review Nurs	5355-6512 P .25	.25	.25	.25	.25	.25
CDBS Child Dvlpmt Behavrl Spclst	4592-5619 P 1.00	1.00	1.00	1.00	1.00	1.00
DPHL Dir of Public Health Lab	6112-7488 M .50	.50	.50	.50	.50	.50
PHEP Public Health Epidemiologist	4852-5941 P 1.00	1.00	1.00	1.00	1.00	1.00
PUHM Public Health Microbiologist	4358-5346 P 1.00	1.00	1.00	1.00	1.00	1.00
PULA Pub Health Lab Tech	2502-3116 G 1.00	1.00	1.00	1.00	1.00	1.00
HEPS Health Program Specialist	3520-4358 P 6.50	6.50	6.50	6.50	5.50	5.50
(6-LT (PGMS 31,39,40,52,99))						
ADSO Admin Services Officer	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
EXS1 Executive Secretary I	2869-3581 G 1.00	1.00	1.00	1.00	1.00	1.00
MECS Medical Office Supervisor	3233-4022 S 1.00	1.00	1.00	1.00	1.00	1.00
MECL Medical Clerk	2311-2869 G 3.00	3.00	3.00	3.00	3.00	3.00
(1-LIMITED TERM (FGM 31))						
ACL3 Account Clerk III	2574-3205 G 1.00	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II	2442-3036 G 2.00	3.00	3.00	3.00	3.00	3.00
OR						
ACL1 Account Clerk I	2311-2869 G					
ACL2 Account Clerk II	2442-3036 G 2.00	2.00	2.00	2.00	2.00	2.00
NJAS Nutritional Assistant	2311-2869 G 6.00	6.00	6.00	6.00	6.00	6.00
(6-LIMITED TERM (FGM 40))						
OFA3 Office Assistant III	2442-3036 G 1.00	1.00	1.00	1.00	1.00	1.00
OR						
OFA2 Office Assistant II	2182-2716 G					
OR						
OFA1 Office Assistant I	2066-2574 G					
OFA2 Office Assistant II	2182-2716 G 1.00	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2182-2716 G 2.40	2.40	2.40	2.40	2.40	2.40
(.8 LIMITED TERM (PGM 20))						
OFA1 Office Assistant I	2066-2574 G 2.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 67.65	70.65	69.65	70.65	68.65	68.65 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: NON-COUNTY PROVIDERS

FUND: HEALTH

0012 4-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	24,200	22,000	26,400	26,400	26,400	.0
OTHER CHARGES	688,911	295,741	772,598	766,124	769,173	.4-
* GROSS BUDGET	713,111	317,741	798,998	792,524	795,573	.4-
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	713,111	317,741	798,998	792,524	795,573	.4-
OTHER REVENUES						
USER PAY REVENUES	34,850	0	34,495	40,868	40,868	18.5
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	34,850	0	34,495	40,868	40,868	18.5
* UNREIMBURSED COSTS	678,261	317,741	764,503	751,656	754,705	1.3-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 4-201 Non-County Providers

This budget unit, which is administered by the Public Health Division of the Human Services Department, includes the County's share of the cost of health programs which are provided to County residents by County Departments outside of the Health Fund or by health related non-County agencies.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$792,524. This is a decrease of \$6,474 (0.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$40,868. This is an increase of \$6,373 (18.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$751,656, which is \$12,847 lower than the prior year.

This budget unit contains the Sutter County cost for participation in the Joint Powers Agreement for the Sierra Sacramento Valley Emergency Medical Services (EMS) Agency. The County Share in the EMS Agency was increased in October 2005 by raising the per capita population rate to thirty nine cents (\$0.39) with a \$0.01 per capita population increase in the rate each year for the following five years; the \$10,000 base is unchanged. The anticipated cost for participation in this joint powers agreement is based on Department of Finance projections for the population of Sutter County. The Health Division has requested \$47,251 for this item. This is a slight increase (\$926) from the FY 2007-08 Adopted Budget. 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 Department. A portion of this fee is offset by the use of Emergency Medical Services Fund (Maddy Act) undesignated funds (Fund #0252). 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 Department. The budget unit also contains the cost (\$26,400) for the contract with Bi-County Ambulance Services for indigent medical transportation. This amount has not changed from the prior year.

Sutter County participates in the County Medical Services Program (CMSP) through an agreement between the County and Governing Board of the CMSP. The original CMSP legislation set up a program comprised of State funds 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. A combination of factors,

including program cost increases for pharmaceutical supplies and medical care coupled with the State reduction of funds and imposition of an administrative cost, has resulted in the CMSP requiring additional funds to operate. Those additional funds have come from the participating Counties. CMSP has attempted to remedy these additional costs by reducing benefits to providers, reducing the number of those eligible for the program by eliminating program eligibility to those with a share of cost over 200% of the Federal poverty level, reducing benefits to eligible participants and entering into a pharmacy benefits contract. CMSP has terminated the agreement with the State for management services and now contracts with Blue Cross of California 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-service program with the scope of services identical 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.

It is estimated that CMSP expends approximately \$5.2 million dollars for medical care to Sutter County indigent adults and receives approximately \$4.5 million of realignment money for that care. Sutter County directly contributes \$3,350,708 to the program. The \$3,350,708 is comprised of \$2,996,118 of realignment funds and \$354,590 of County general fund monies. The additional realignment funds are growth funds proportioned to CMSP by the original realignment legislation. CMSP receives approximately \$1.5 million dollars, which represents a Sutter County share of realignment growth funds based on a calculation of the total growth fund available. Should Sutter County withdraw from the CMSP, the only realignment funds available to Sutter County would be the \$2,996,118 contained in the original legislation. The realignment growth funds would be retained by CMSP and would not be available to Sutter County.

This budget also contains the participation fee (\$188,781) set by legislation for the County to participate in 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. In prior years, the CMSP Governing Board did invoke the risk limitation requirements, which resulted in an increased cost to Sutter County of \$165,809. These funds were budgeted in FY 2004-05. In FY 2007-08, the CMSP Governing Board approved a recommendation to reduce the County Participation Fee based upon amounts paid by counties in prior years for the Risk Allocation Assessment. This resulted in a decreased cost to Sutter County by \$165,809. The CMSP Governing Board has yet to determine whether or not it will require additional funds to operate the program in FY 2008-09 and has not voted to enforce the risk limitation requirements of the agreement. This budget does not contain an estimate of the risk limitation amount. Should the CMSP Governing Board vote to enforce the risk limitation, additional funds would have 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.

The budget also includes \$530,092 of Environmental Health's (a division of the Community Services Department) Unreimbursed Cost since it is part of the County's health care maintenance of effort. This is \$7,400 less than the FY 2007-08 adopted budget for this item. The amount placed in the interfund account for Environmental Health is predicated on the estimated expenditure for this account in FY 2008-09.

Requested revenues total \$40,868, which is an increase of \$6,373 over the previous year. This is due to an increase in collection of funds transferred from the Emergency Medical Services Fund (#0-252) to pay for costs associated with the County's membership in the Sierra Sacramento Valley EMS Agency.

This budget unit contains no salaries and benefits.

The request for Services and Supplies is unchanged from the FY 2007-08 Adopted Budget.

The request for Other Charges decreases by \$6,474 (0.8%) compared to the FY 2007-08 Adopted Budget. This is due to lower Interfund charges from Environmental Health that are included in this budget unit.

No Fixed Assets are requested.

Total departmental revenue available increases by \$6,373 (18.5%) compared to the FY 2007-08 Adopted Budget. This is due to increased collections in the EMS fund transferred into this budget unit.

CAO RECOMMENDATION:

This budget is recommended at \$795,573, which is \$3,049 less than requested. Revenues are recommended as requested at \$40,868. Therefore, the Unreimbursed Cost of this budget is \$754,705, which is \$9,798 (1.3%) less than the FY 2007-08 Adopted Budget.

Services and Supplies are recommended as requested at \$26,400.

Other Charges are recommended at \$769,173, which is \$3,049 more than requested. This increase reflects the updated Interfund Environmental Health cost. This increase also reflects the updated amount of the County's contribution to the Sierra Sacramento Valley EMS Agency. It should be noted that Sutter County's CMSP direct payment (\$2,996,118) is now budgeted in the Health Care - General budget unit (#4110). The only CMSP costs budgeted through the Non-County Providers budget unit are the annual CMSP - Participation Fee (\$188,781) and the costs for CMSP - Risk Payment (there is no Risk Payment required for FY 2008-09).

Revenues are recommended as requested at \$40,868.

For FY 2008-09, the recommended transfer to Environmental Health decreases by \$5,451 from the FY 2007-08 Adopted Budget. This transfer is funded with Health Realignment funds, which accommodates the costs in Environmental Health, and still maintains the bulk of the Health Realignment funds in the Health Fund to pay for costs of delivering services.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	NON-COUNTY PROVIDERS				DEPT 4-201
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	HEALTH AND SANITATION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	HOSPITAL CARE				FUND 0012
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
	52192 Prof & Spec Ambulance Service	24,200	22,000	26,400	28,600	26,400	26,400
	TOTAL SERVICES AND SUPPLIES	* 24,200	22,000	26,400	28,600	26,400	26,400 *
OTHER CHARGES							
	53200 Contribution to Other Agencies	44,751	46,628	46,325	46,325	47,251	48,351
	53204 Contribution to-CMSP Participat	188,783	22,972	188,781	188,781	188,781	188,781
	53657 Interfund Environmental Health	455,377	226,141	537,492	537,492	530,092	532,041
	TOTAL OTHER CHARGES	* 688,911	295,741	772,598	772,598	766,124	769,173 *
	TOTAL GROSS BUDGET	** 713,111	317,741	798,998	801,198	792,524	795,573 *
	TOTAL NET BUDGET	** 713,111	317,741	798,998	801,198	792,524	795,573 *
USER PAY REVENUES							
	46578 Interfund Trans In-Special Rev	34,850		34,495	34,495	40,868	40,868
	TOTAL USER PAY REVENUES	* 34,850		34,495	34,495	40,868	40,868 *
	TOTAL GOVERNMENTAL REVENUES	*					*
	TOTAL REVENUES	** 34,850		34,495	34,495	40,868	40,868 *
	UNREIMBURSED COSTS	** 678,261	317,741	764,503	766,703	751,656	754,705 *

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: EMSA

FUND: EMSA

0114 0-114

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	0	0	25,295	25,295	25,295	.0
* GROSS BUDGET	0	0	25,295	25,295	25,295	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	25,295	25,295	25,295	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	0	0	25,295	25,295	25,295	.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	970	817	0	0	0	.0
UNDESIGNATED FUND BALANCE 7/1	24,325	25,295	25,295	25,295	25,295	.0
TOTAL AVAILABLE FINANCING	25,295	26,112	25,295	25,295	25,295	.0
* UNREIMBURSED COSTS	25,295-	26,112-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** FUND 0-114 Emergency Medical Services Appropriation

The Emergency Medical Services Fund 0-114 is funded from Proposition 99 Tobacco Tax money from the Cigarette and Tobacco Products Surtax Fund through the California Healthcare for Indigents Program (CHIP) and the Rural Health Services (RHS) Program accounts. The fund is separate from the CHIP and RHS Programs, and is referred to as the "Emergency Medical Services Appropriation" (EMSA) fund.

The Human Services Department, Health Division, is the administrative agency for EMSA funds. In the past, EMSA funds were placed in a trust fund, and were only reflected in the County budget when expended. To comply with the requirements of the General Accounting Standards Board's Statement 34, the trust fund was reclassified as a Special Revenue Fund in FY 2004-05, and must be included in the County budget document.

A County can use 10 percent of EMSA revenues for administration of the fund. The remaining funds are distributed as decided upon by California Department of Health Services, between an account for physicians and surgeons who provide emergency medical services (and are not employed in County hospitals), an account for hospitals that provide for emergency services as defined in State law, and an account for discretionary emergency medical related services as determined by the County.

New EMSA revenues are not budgeted for FY 2007-2008 as the County no longer participates in this program. The County has not applied for these funds because there are unexpended fund balances available in the EMS Fund (0-252) for the same purpose. The County has not had claims filed under the EMSA program from area physicians and has had to return prior year allocations to the State. The current budget request is to re-budget unexpended balances of the FY 2004-05 allocation. The funds are re-budgeted in order to reimburse the State for funds not distributed to physicians.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$25,295. Net expenditures requested for this budget unit are to repay the State an unexpended balance owing from the FY 2004-05 EMSA allocation, plus accrued interest.

It should be noted that the County must wait for the State to submit a formal request for repayment (i.e., invoice) to the County prior to re-payment of the funds. The funds cannot be spent, and will remain in the fund until an invoice is received from the State.

There are no Services and Supplies requested for this budget unit.

There are no Salaries and Benefits, Intrafund Transfers or Fixed Asset costs associated with this budget unit.

There are no revenues requested in this budget based on the fact that the County will not apply for the funds in FY 2008-09 due to the large amount of reserve funds in the EMS fund (#0252).

CAO RECOMMENDATION:

This budget is recommended as requested.

The Human Services Director concurs with the recommended budget.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: EMSA DEPT 0-114  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HOSPITAL CARE FUND 0114

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53201 Contribution to Other-State				25,295	25,295	25,295	25,295
TOTAL OTHER CHARGES	*			25,295	25,295	25,295	25,295 +
TOTAL GROSS BUDGET	**			25,295	25,295	25,295	25,295 +
TOTAL NET BUDGET	**			25,295	25,295	25,295	25,295 +
TOTAL APPROPRIATION FOR CONTINGENCY	*						+
TOTAL INCREASES IN RESERVES	*						+
TOTAL BUDGET	**			25,295	25,295	25,295	25,295 +
TOTAL USER PAY REVENUES	*						+
TOTAL GOVERNMENTAL REVENUES	*						+
GENERAL REVENUES							
44100 Interest Apportioned		970	817				
TOTAL GENERAL REVENUES	+	970	817				+
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	24,325	25,295	25,295	25,295	25,295	25,295 +
TOTAL AVAILABLE FINANCING	**	25,295	26,112	25,295	25,295	25,295	25,295 +
UNREIMBURSED COSTS	**	25,295-	26,112-				+

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: EMERGENCY MEDICAL SERVICES

FUND: EMERGENCY MEDICAL SERVICES

0252 0-252

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	199,172	123,910	169,949	199,532	199,532	17.4
OTHER CHARGES	47,116	0	47,095	53,468	53,468	13.5
* GROSS BUDGET	246,288	123,910	217,044	253,000	253,000	16.6
* NET BUDGET	246,288	123,910	217,044	253,000	253,000	16.6
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	22,730	22,730	***
* TOTAL BUDGET	246,288	123,910	217,044	275,730	275,730	27.0
OTHER REVENUES						
USER PAY REVENUES	0	530	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	215,506	253,000	253,000	17.4
GENERAL REVENUES	240,742	188,179	0	0	0	.0
UNDESIGNATED FUND BALANCE 7/1	7,084	1,538	1,538	22,730	22,730	1,377.9
TOTAL AVAILABLE FINANCING	247,826	190,247	217,044	275,730	275,730	27.0
* UNREIMBURSED COSTS	1,538-	66,337-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** FUND 0-252 Emergency Medical Services

In 1987, State Senator Ken Maddy authored legislation that allowed counties to establish an Emergency Medical Services (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. In the past, EMS funds have been placed in a trust fund, and only shown in the County budget when they were expended. To comply with the requirements of the General Accounting Standards Board's Statement 34, the trust fund has been eliminated, and the funds placed in this Special Revenue Fund — which must be included in the County budget document.

The EMS Fund (hereafter referred to by its more common name as the 'Maddy Fund') is intended to reimburse physicians, surgeons 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. Counties must use Maddy revenues for purposes established in statute. A County can use an amount equal to actual expenditures up to ten percent (10%) of total Maddy revenues for administration of the fund. Of the remaining funds, fifty-eight percent (58%) is allocated to an account for physicians and surgeons who provide emergency medical services (and are not employed in County hospitals), twenty five percent (25%) is allocated to an account for hospitals that provide for emergency services as defined in State law, and seventeen percent (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, 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 ten percent (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.

DEPARTMENT REQUEST:

Requested Total Expenditures for FY 2008-09 total \$275,730. This is an increase of \$58,686 (27.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$275,730. This is an increase of \$58,686 (27.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$0 which is unchanged from last year.

There are no Salaries and Benefits contained in this budget unit

The request for Services and Supplies increases by \$29,583 (17.4%) compared to the FY 2007-08 Adopted Budget. This is due to increased collections from fines being distributed through the EMS fund

The request for Other Charges increases by \$6,373 (13.5%) compared to the FY 2007-08 Adopted Budget. This is also due to increased collections from fines being distributed through the EMS fund

Increases in Reserves is requested at \$22,730, as funds projected to remain unspent at the end of the fiscal year must be placed back into reserves.

Total departmental financing available increases by \$58,686 (27.0%) compared to the FY 2007-08 Adopted Budget. This is due to increased collections from fines deposited into the EMS fund. The amount requested in each revenue account is based on the revenue distribution formula established in current State law.

It should be noted that the majority of the revenues in the Designated Fund Balances were received prior to 2002, before the current reserve limits were established in law. The Designated Fund Balances do not appear in the budget because they are theoretically not available for current budgeted expenses. With Board approval, these reserve funds will be used in the event that the EMS Fund cannot make payment for all claims in a given year from current year revenues.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: EMERGENCY MEDICAL SERVICES FUNCTION: HEALTH AND SANITATION ACTIVITY: HEALTH	DEPT 0-252   FUND 0252			
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52201 Hospital Expense	43,640	61,397	50,726	50,726	60,100	60,100
52211 Physician Expense	155,532	62,513	119,223	119,223	139,432	139,432
TOTAL SERVICES AND SUPPLIES	* 199,172	123,910	169,949	169,949	199,532	199,532 +
OTHER CHARGES						
53682 Interfd Trans Out-Admin Expens	12,266		12,600	12,600	12,600	12,600
53686 Interfund Unallocated Expense	34,850		34,495	34,495	40,868	40,868
TOTAL OTHER CHARGES	* 47,116		47,095	47,095	53,468	53,468 +
TOTAL GROSS BUDGET	** 246,288	123,910	217,044	217,044	253,000	253,000 +
TOTAL NET BUDGET	** 246,288	123,910	217,044	217,044	253,000	253,000 +
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*				22,730	22,730 +
TOTAL BUDGET	** 246,288	123,910	217,044	217,044	275,730	275,730 +
USER PAY REVENUES						
47300 Revenue Applicable Prior Years		530				
TOTAL USER PAY REVENUES	*	530				*
GOVERNMENTAL REVENUES						
43106 Administrative Service Revenue			12,600	12,600	12,600	12,600
43107 Hospital Service Revenue			50,726	50,726	60,100	60,100
43108 Physician Revenue			117,685	117,685	139,432	139,432
43109 Unallocated Revenue			34,495	34,495	40,868	40,868
TOTAL GOVERNMENTAL REVENUES	*		215,506	215,506	253,000	253,000 +
GENERAL REVENUES						
43210 Other Court Fines	216,465	167,261				
44100 Interest Apportioned	24,277	20,918				
TOTAL GENERAL REVENUES	* 240,742	188,179				*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 7,084	1,538	1,538	1,538	22,730	22,730 +
TOTAL AVAILABLE FINANCING	** 247,826	190,247	217,044	217,044	275,730	275,730 +
UNREIMBURSED COSTS	** 1,538-	66,337-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: CALIFORNIA CHILDREN SERVICES    FUND: HEALTH

0012 4-301

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	65,477	28,053	55,000	58,911	58,911	7.1
OTHER CHARGES	90,215	197,515	420,736	210,368	210,368	50.0-
* GROSS BUDGET	155,692	225,568	475,736	269,279	269,279	43.4-
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	155,692	225,568	475,736	269,279	269,279	43.4-
OTHER REVENUES						
USER PAY REVENUES	141,150	0	141,150	141,150	141,150	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	141,150	0	141,150	141,150	141,150	.0
* UNREIMBURSED COSTS	14,542	225,568	334,586	128,129	128,129	61.7-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 4-301 California Children's Services

The California Children's Services Program has been in continuous operation since it was established in 1927 by the State Legislature. 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. CCS is a statewide tax-supported program of specialized medical care and rehabilitation for eligible children. The program provides diagnostic, treatment, and therapy services to children who are handicapped, children with catastrophic illnesses, or children who are victims of accidents and whose families cannot afford wholly or in part to pay for these services. Therapy services are provided at the County level while diagnostic and treatment services are provided by private medical providers. Therapy services for Sutter County are provided at the Virginia School in Wheatland, with Yuba County providing therapy staff and Sutter County reimbursing Yuba County for a portion of the cost based on claims submitted by Yuba County.

Prior to the 1991-92 Fiscal Year, the cost of the 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 the County is offset from the 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 to the Social Services Trust Account is the only amount within the Health Division that is subject to growth allocation.

State statutes require a minimum County appropriation for the CCS program. The maintenance of effort (MOE) for the CCS program is set at a level equal to at least 50 percent of the actual expenditures of the county CCS program for FY 1990-91, unless the State certifies that a smaller amount is required. Sutter County's MOE level is \$308,929 with a minimum required County appropriation of \$154,465.

**DEPARTMENT REQUEST:**

The requested budget of \$269,279 is a decrease of \$206,457 from the FY 2007-08 Adopted Budget. It should be noted that the 2007-08 Adopted Budget contains re-budgeted amounts which are carried over

from prior years. Therefore, the Adopted Budget should not be used for comparison purposes. Total Revenue is requested at \$141,150, which is unchanged from the 2007-08 Adopted Budget.

The increased cost in the Sutter County program is due primarily to cost increases for therapy services charged to Sutter County by Yuba County.

Policy Issues:

At this time the State has not determined the amount to be budget for the Sutter County CCS Program in FY 2008-09. The maintenance of effort (MOE) for the CCS program is set at a level equal to at least 50 percent of the actual expenditures of the county CCS program for FY 1990-91, unless the State certifies that a smaller amount is required. Sutter County's MOE level is \$308,929 with a minimum required County appropriation of \$154,465, as indicated 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 is very volatile. This budget request is consistent with the Board of Supervisors' policy in this area; however, the Board could reduce this budget request to the maintenance of effort level. The County, by appropriating an amount greater than the MOE, avails itself of the opportunity to have the State match the expenditure on a dollar for dollar basis to the extent that state funds are available. Sutter County has historically appropriated a greater amount for the CSS program than required by law.

CAO RECOMMENDATION:

This budget is recommended as requested at \$269,279.

Revenues are also recommended as requested at \$141,150. These revenues are from Social Services Realignment revenues, which as a matter of policy have been set at a given contribution level. This Realignment contribution was increased in a prior year from \$139,250, and this increase is in concept funded with Realignment Growth funds. With this recommendation, it is also recommended that, as a matter of policy, the Board of Supervisors continue to hold the contribution from Social Services Realignment revenues at \$141,150.

The Human Services Director concurs with the recommended budget.

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 2008-09 ACTIVITY: CALIFORNIA CHILDREN SERVICE FUND 0012

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52194 Prof & Spec Sutter		65,477	28,053	55,000	55,000	58,911	58,911
TOTAL SERVICES AND SUPPLIES	*	65,477	28,053	55,000	55,000	58,911	58,911 *
OTHER CHARGES							
53201 Contribution to Other-State		90,215	197,515	420,736	420,736	210,368	210,368
TOTAL OTHER CHARGES	*	90,215	197,515	420,736	420,736	210,368	210,368 *
TOTAL GROSS BUDGET	**	155,692	225,568	475,736	475,736	269,279	269,279 *
TOTAL NET BUDGET	**	155,692	225,568	475,736	475,736	269,279	269,279 *
USER PAY REVENUES							
46578 Interfund Trans Ir-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 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	141,150		141,150	141,150	141,150	141,150 *
UNREIMBURSED COSTS	**	14,542	225,568	334,586	334,586	128,129	128,129 *

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: PUBLIC GUARDIAN & CONSERVATOR FUND: GENERAL

0001 2-709

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	142,999	119,027	163,733	176,906	176,906	8.0
SERVICES AND SUPPLIES	7,845	5,262	9,862	10,258	10,258	4.0
OTHER CHARGES	7,163	3,899	5,754	6,180	7,902	37.3
* GROSS BUDGET	158,007	128,188	179,349	193,344	195,066	8.8
INTRAFUND TRANSFERS	681	701	995	1,080	1,080	8.5
* NET BUDGET	158,688	128,889	180,344	194,424	196,146	8.8
OTHER REVENUES						
USER PAY REVENUES	107,279	80,622	99,894	99,894	99,894	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	107,279	80,622	99,894	99,894	99,894	.0
* UNREIMBURSED COSTS	51,409	48,267	80,450	94,530	96,252	19.6
ALLOCATED POSITIONS	2.00	2.00	2.00	2.00	2.00	.0

**DESCRIPTION:** Budget Unit 2-709 Public Guardian and Conservator

The Public Guardian-Conservator is appointed by the Superior Court as a conservator of persons, and/or the estate of persons, who are unable to manage their personal and/or financial affairs because of a mental or physical disability.

The Public Guardian provides a needed service to the community in the form of Lanterman-Petris-Short (LPS) Act (Cal. Welfare & Institutions Code, sec. 5000 et seq.) and Probate Conservatorship. Since a Conservatorship is an action of the "last resort," the Public Guardian will continue to investigate and administer the program with the highest ethical regard for the Conservatee's best interests. A Conservatorship offers a higher degree of protection to the Conservatee than any other management mechanism, and therefore, it is the goal of the Public Guardian to practice fairness, consideration and expedience in the disposition of duties.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$194,424. This is an increase \$14,080 (7.8%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$99,894. There is no change from last year. Therefore, the requested Unreimbursed Cost of this budget is \$94,530 which is \$14,080 higher than the prior year.

The request for Salaries and Benefits increases by \$13,173 (8.0%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is negotiated contract increases. No new positions are being requested.

No Fixed Assets are requested.

Total departmental revenue available remains the same at \$99,894 (0%) compared to the FY 2007-08 Adopted Budget.



CAO RECOMMENDATION:

This budget is recommended at \$196,146, which is \$1,722 more than requested. Revenues are recommended as requested at \$99,894. Therefore, the Unreimbursed Cost of this budget is \$96,252, which is \$15,802 (19.6%) higher than the FY 2007-08 Adopted Budget.

Salaries and Benefits, Services and Supplies, and Intrafund Transfers are recommended as requested.

Other Charges are recommended at \$7,902, which is \$1,722 more than requested, due to adjustments in the Interfund Information Technology and Interfund Fingerprints accounts to reflect updated information from the service departments.

Revenues are recommended as requested at \$99,894.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PUBLIC GUARDIAN & CONSERVATOR	DEPT 2-709	
				FUNCTION: PUBLIC PROTECTION		
				ACTIVITY: OTHER PROTECTION	FUND 0001	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	86,863	68,256	97,798	97,798	100,210	100,210
51014 Other Pay	2,081	4,777	2,855	2,855	3,166	3,166
51020 Extra Help	14,236	14,618	19,490	19,490	21,775	21,775
51030 Overtime	20					
51100 County Contribution FICA	7,707	6,593	8,960	8,960	9,468	9,468
51110 County Contribution Retirement	13,832	11,327	15,915	15,915	16,551	16,551
51111 Retirement Allowance	6,695	5,386	7,568	7,568	7,761	7,761
51120 Co Contribution-Group Insuranc	11,133	7,673	10,750	10,750	17,758	17,758
51150 Interfund Workers Compensation	432	397	397	397	217	217
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 142,999	119,027	163,733	163,733	176,906	176,906 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	2,143	1,630	2,340	2,340	2,400	2,400
52120 Maintenance Equipment	60		150	150	150	150
52150 Memberships	400	400	400	400	400	400
52170 Office Expenses	342	791	1,500	1,500	1,500	1,500
52180 Professional/Specialized Svcs	300	300	300	300	300	300
52210 Rents/Leases Structures/Ground	1,088	1,088	1,284	1,284	1,284	1,284
52225 Office Equipment	431		300	300	300	300
52232 Employment Training	225	90	500	500	600	600
52250 Transportation & Travel	91	8	288	288	144	144
52260 Utilities	2,765	955	2,800	2,800	3,180	3,180
TOTAL SERVICES AND SUPPLIES	* 7,845	5,262	9,862	9,862	10,258	10,258 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	171	509	509	509	539	539
53613 Interfund Fleet Admin	31	51	112	112	123	123
53615 Interfund Fuel & Oil	379	299	368	368	718	718
53616 Interfund Vehicle Maintenance	167	834	375	375	375	375
53620 Interfd Information Technology	6,415	2,172	4,351	4,351	4,351	6,112
53623 Interfund Fingerprints			39	39	39	
53689 Interfund Physical/Drug		34			35	35
TOTAL OTHER CHARGES	* 7,163	3,899	5,754	5,754	6,180	7,902 *
TOTAL GROSS BUDGET	** 158,007	128,188	179,349	179,349	193,344	195,066 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	565	513	699	699	813	813
55203 Intrafund Printing	62	134	174	174	136	136
55205 Intrafund Gen Insurance/Bonds	31	31	45	45	34	34
55206 Intrafund Paper and Supplies	23	23	38	38	58	58
55211 Intrafund Fingerprints			39	39	39	39
TOTAL INTRAFUND TRANSFERS	* 681	701	995	995	1,080	1,080 *
TOTAL NET BUDGET	** 158,688	128,889	180,344	180,344	194,424	196,146 *
<b>USER PAY REVENUES</b>						
46190 Public Guardian/Conservtr Fees	37,385	28,201	30,000	30,000	30,000	30,000
46519 Interfd MH Adm Conservatr Srvc	60,894	45,671	60,894	60,894	60,894	60,894

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PUBLIC GUARDIAN & CONSERVATOR DEPT 2-709  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER PROTECTION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46521 Interfund Cons Investigation	9,000	6,750	9,000	9,000	9,000	9,000
TOTAL USER PAY REVENUES	* 107,279	80,622	99,894	99,894	99,894	99,894 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 107,279	80,622	99,894	99,894	99,894	99,894 *
UNREIMBURSED COSTS	** 51,409	48,267	80,450	80,450	94,530	96,252 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PUGU Public Guardian Conserv 4498-5558 M	1.00	1.00	1.00	1.00	1.00	1.00
DEPU Dep Pub Guardian-Conservator 2716-3385 G	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 2.00	2.00	2.00	2.00	2.00	2.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: WELFARE ADMINISTRATION

FUND: WELFARE/SOCIAL SERVICES

0013 5-101

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	9,144,483	7,860,710	10,734,357	11,410,440	11,410,440	6.3
SERVICES AND SUPPLIES	1,133,470	1,042,548	1,335,161	1,649,070	1,649,070	23.5
OTHER CHARGES	3,133,418	2,509,902	4,878,376	4,873,958	4,986,061	2.2
FIXED ASSETS	34,958	31,423	82,500	92,000	72,000	12.7-
* GROSS BUDGET	13,446,329	11,444,583	17,030,394	18,025,468	18,117,571	6.4
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	13,446,329	11,444,583	17,030,394	18,025,468	18,117,571	6.4
OTHER REVENUES						
USER PAY REVENUES	749,189	415,242	773,012	773,619	773,619	.1
GOVERNMENTAL REVENUES	12,429,148	10,348,091	14,750,742	15,655,139	15,736,647	6.7
OTHER FINANCING SOURCES	5,563	0	0	0	0	.0
TOTAL OTHER REVENUES	13,183,900	10,763,333	15,523,754	16,428,758	16,510,266	6.4
* UNREIMBURSED COSTS	262,429	681,250	1,506,640	1,596,710	1,607,305	6.7
ALLOCATED POSITIONS	153.00	153.00	153.00	153.00	153.00	.0

**DESCRIPTION:**            Budget Unit 5-101 Welfare Administration

This budget unit finances all personnel and operational costs for the Human Services Department's Welfare and Social Services Division. The Welfare Administration budget unit does not include direct costs of aid payments (for example, TANF, Adoptions Assistance Program, etc.) to recipients. These costs are reflected in other budget units within Welfare & Social Services.

This budget has been prepared based on the allocations and expenditures as they exist in the current fiscal year. If, as a result of the state budget process, the Division receives allocation reductions below the current year, Human Services will reassess its resources and provide services based on the allocations provided.

The main functions of this Division include Welfare and Social Services administration and management of multiple programs. Responsibilities 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.

A continuing project of the Employment Services Branch is facilitating the employment and self-sufficiency of all CalWORKs recipients. As in the past, Employment Services will sponsor and conduct a community Job Fair. Employment Services will also continue to work with those hard to serve clients in collaboration with private employers and private non-profit agencies.

The Child and Adult Protective Services division continues to work collaboratively with Mental Health, Health, Probation, the Courts and other public service agencies to approach the problems of families and adults using a multidisciplinary team approach.

## DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$18,025,468. This is an increase of \$995,074 (5.8%) from the FY 2007-08 Adopted Budget. Departmental revenues are requested to total \$16,428,758. This is an increase of \$905,004 (5.8%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$1,596,710, which is \$90,070 (6.0%) higher than the prior year.

The request for Salaries and Benefits increases by \$676,083 (6.3%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is negotiated increases in staff salaries. The Department is not requesting any new positions.

The request for Services and Supplies increases by \$313,909 (23.5 %) compared to the FY 2007-08 Adopted Budget. This is due to an increase in the cost of transportation supportive services for the Employment Services division. The division is required to pay for transportation support for eligible CalWORKs recipients who are participating in the program.

The request for Other Charges decreases by \$4,418 (0.1%) compared to the FY 2007-08 Adopted Budget. The decrease is due to the elimination of expenditures related to CalWORKs Incentive Funds, which are no longer being allocated to the County from the California Department of Social Services.

The request for Fixed Assets totals \$92,000. The request includes three replacement automobiles for Social Services and a replacement Live Scan machine to allow Social Services to continue to conduct background checks on potential foster and/or relative placements. Each of these items is listed in the accompanying budget detail.

## CAO RECOMMENDATION:

This budget is recommended at \$18,117,571, which is \$92,103 more than requested. Revenues are recommended at \$16,510,266, which is \$81,508 more than requested. Therefore, the Unreimbursed Cost of this budget is \$1,607,305, which is \$100,665 (6.7%) higher than the FY 2007-08 Adopted Budget.

Salaries and Benefits and Services and Supplies are recommended as requested.

Other Charges are recommended at \$4,986,061, which is \$112,103 more than requested. \$96,570 has been recommended in the Interfund Plant Acquisition in order to re-budget two Plant Acquisition projects from the prior year: (1) Replacement of HVAC (heating and air conditioning) Ducting at 190 Garden Highway, and (2) Repaving of the Parking Lot at 1965 Live Oak Boulevard (cost shared with the Mental Health budget unit). These projects are also listed in the Plant Acquisition budget unit (#1-801). Additionally, the Interfund Human Services Administration, Interfund Information Technology, and Interfund Office Expense accounts have been adjusted to reflect updated costs.

Fixed Assets are recommended at \$72,000, which is \$20,000 less than requested.

- The requested purchase of three replacement vehicles is recommended. Specifically, the department will replace vehicle #249 with a mini-van, and will replace vehicles #265 and #275 each with mid-size four-door sedans. These vehicles are used on a daily basis for the primary purpose of client transport.
- The requested purchase of a replacement Live Scan machine has been withdrawn by the department. The department is able to have the fingerprinting service performed by the Sheriff's

- department. Costs to reimburse the Sheriff's department for these services are reflected in the Interfund Fingerprint account.

Revenues are recommended at \$16,510,266, which is \$81,508 more than requested. Since State and Federal funds pay for a portion of Welfare administration services through specified sharing ratios, increases in recommended appropriations result in increased revenues. Thus, Governmental Revenues have been increased to reflect the State and Federal share of the cost adjustments indicated above.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE ADMINISTRATION DEPT 5-101  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	5,799,967	4,941,747	6,805,613	6,805,613	7,353,294	7,353,294
51013 Special Pay	7,236	6,324	8,400	8,400	16,800	16,800
51014 Other Pay	25,675	51,149	36,540	36,540	40,781	40,781
51020 Extra Help	1,618	28,500	60,000	60,000	60,000	60,000
51030 Overtime	53,537	38,451	52,548	52,548	59,063	59,063
51100 County Contribution FICA	430,725	370,287	512,940	512,940	556,250	556,250
51110 County Contribution Retirement	924,707	805,563	1,108,843	1,108,843	1,243,720	1,243,720
51111 Retirement Allowance	447,279	381,867	525,567	525,567	582,398	582,398
51120 Co Contribution-Group Insuranc	1,123,888	908,779	1,301,085	1,301,085	1,337,598	1,337,598
51130 Co Contrib Unemployment Insinc	7,456	5,222				
51150 Interfund Workers Compensation	322,395	322,821	322,821	322,821	160,536	160,536
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 9,144,483	7,860,710	10,734,357	10,734,357	11,410,440	11,410,440 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	56,028	41,382	93,110	93,110	96,295	96,295
52090 Household Expense		5,718			6,000	6,000
52120 Maintenance Equipment	172	603	8,510	8,510	3,510	3,510
52130 Maintenance Structure/Imprvmt	2,250	2,083	6,800	6,800	6,800	6,800
52135 Software License & Maintenance	9,439	13,722	16,450	16,450	16,450	16,450
52136 Computer Hardware	83-	688	800	800		
52150 Memberships	13,535	14,674	15,475	15,475	17,035	17,035
52170 Office Expenses	96,889	71,708	107,790	107,790	109,765	109,765
52173 Subscription-Publication	6,255	3,740	6,800	6,800	6,800	6,800
52180 Professional/Specialized Svcs	22,075	13,306	26,420	26,420	51,420	51,420
52190 Publication Legal Notice	1,590		7,200	7,200	7,200	7,200
52191 Data Processing Service	46,119	633	66,108	66,108	79,000	79,000
52200 Rents & Leases Equipment	106-		500	500	500	500
52210 Rents/Leases Structures/Ground	217,280	201,875	224,473	224,473	230,075	230,075
52212 Special Dept Exp Transportatn	297,939	392,083	230,000	230,000	600,000	600,000
52215 Special Dept Exp Ancillary	63,456	70,297	85,000	85,000	93,500	93,500
52223 Spec Dept Exp Family Support	64,141	34,668	87,160	63,160		
52224 Child Support Disregard Servic			29,325	29,325		
52225 Office Equipment	8,600	8,426	19,100	19,100	16,100	16,100
52232 Employment Training	53,351	34,851	62,460	62,460	66,940	66,940
52235 Child Care Development	44,638	42,403	90,000	90,000	90,000	90,000
52250 Transportation & Travel	17,227	17,194	27,000	27,000	27,000	27,000
52260 Utilities	112,675	72,494	124,680	124,680	124,680	124,680
TOTAL SERVICES AND SUPPLIES	* 1,133,470	1,042,548	1,335,161	1,311,161	1,649,070	1,649,070 *
<b>OTHER CHARGES</b>						
53100 Support & Care of Persons	453,561	124,262	592,045	592,045	643,168	643,168
53102 Spprt/Care Calworks Incentive	59,466	8,353	100,000	100,000		
53104 Temp Aid Needy Fam Child Care	1,009,950	1,067,035	1,400,000	1,400,000	1,541,185	1,541,185
53105 Supp & Care-Trans Housing Plus			300,000	300,000	420,000	420,000
53108 Support & Care of Persons-CTEC	286,853	231,217	314,806	314,806	314,806	314,806
53117 Support/Care Yuba College FC	8,000	6,324	8,000	8,000	8,000	8,000
53201 Contribution to Other-State	69,968-					
53601 Interfund Ins ISF Premium	52,979	153,795	153,795	153,795	98,694	98,694
53602 Interfund Gen Insurance & Bond	2,231	2,261	3,261	3,261	2,452	2,452

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 2008-09 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53603 Interfund Public Health Nurse	16,964	17,097	40,000	40,000	44,838	44,838
53605 Interfund Capital Projects	1,165		300,000	300,000	300,000	300,000
53609 Interfund Copy Services	19,147	9,383	6,998	6,998	7,698	7,698
53610 Interfund Postage	93,850	74,182	100,951	100,951	108,072	108,072
53611 Interfund Printing	25,975	12,817	26,919	26,919	22,414	22,414
53612 Interfund Copier Rental	23,348	17,116	24,939	24,939	24,719	24,719
53613 Interfund Fleet Admin	6,186	3,943	7,163	7,163	7,879	7,879
53615 Interfund Fuel & Oil	20,443	15,233	23,293	23,293	31,311	31,311
53616 Interfund Vehicle Maintenance	23,000	18,336	23,500	23,500	23,500	23,500
53620 Interfund Information Technology	271,505	126,347	314,984	314,984	314,984	324,553
53622 Interfund Other Department	18,800			18,000		
53623 Interfund Fingerprints	990	834	1,306	1,306	3,993	3,993
53633 Interfund Human Services Admin	191,801	167,640	208,768	208,768	208,768	215,232
53634 Interfund Investigation	215,000	195,493	220,000	220,000	220,000	220,000
53635 Interfund Prosecution	7,000	5,162	8,000	8,000	8,000	8,000
53640 Interfund Mental Hlth Svcs BF	374,873	243,980	551,487	557,487	496,366	496,366
53654 Interfund Plant Acquisition			130,420	130,420		96,570
53658 Interfund Paper & Supplies	11,244	8,264	8,856	8,856	14,076	14,076
53665 Interfund Audit Expense	8,050		8,050	8,050	8,050	8,050
53685 Interfund Office Expense	247	397			500	
53689 Interfund Physical/Drug	758	431	835	835	485	485
TOTAL OTHER CHARGES	* 3,133,418	2,509,902	4,878,376	4,902,376	4,873,958	4,986,061 *
FIXED ASSETS						
54300 Equipment	34,958	31,423	82,500	82,500		
54300 Mini-Van					22,000	22,000
54300 Mid-Size Four Door Sedan					25,000	25,000
54300 Mid-Size Four Door Sedan					25,000	25,000
54300 Live Scan Machine					20,000	
TOTAL FIXED ASSETS	* 34,958	31,423	82,500	82,500	92,000	72,000 *
TOTAL GROSS BUDGET	**13,446,329	11,444,583	17,030,394	17,030,394	18,025,468	18,117,571 *
TOTAL NET BUDGET	**13,446,329	11,444,583	17,030,394	17,030,394	18,025,468	18,117,571 *
USER PAY REVENUES						
46578 Interfund Trans In-Special Rev	569,189	414,241	581,929	581,929	582,536	582,536
46582 Interfund Misc. Transfer			11,083	11,083	11,083	11,083
47500 Other Revenue		1,001				
47515 Contrib from othr Agency Sut C	180,000		180,000	180,000	180,000	180,000
TOTAL USER PAY REVENUES	* 749,189	415,242	773,012	773,012	773,619	773,619 *
GOVERNMENTAL REVENUES						
45094 St PA Staff Cost Reimbursement	65,932	33,571	90,041	90,041	96,777	96,777
45108 St Family Preservation/Support	43,580	27,835	43,580	43,580	40,000	40,000
45140 St Welfare AdministrationN	6,216,758	4,860,173	5,962,615	5,962,615	6,131,051	6,167,159
45177 St Yuba College Foster Care	8,462		8,000	8,000	8,000	8,000
45201 St TANF Child Care	1,003,788	1,052,315	1,400,000	1,400,000	1,541,185	1,541,185
45308 Fed FPSP	43,580	27,835	43,580	43,580	40,000	40,000
45310 Fed Welfare Administration	4,971,949	4,070,349	7,119,812	7,119,812	7,708,793	7,754,193



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 2008-09 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
45340 Fed TANF-Foster Care		233,370				
45403 Fed PA Staff Cost Reimbursement	75,099	42,643	83,114	83,114	89,333	89,333
TOTAL GOVERNMENTAL REVENUES	*12,429,148	10,348,091	14,750,742	14,750,742	15,655,139	15,736,647 *
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	5,563					
TOTAL OTHER FINANCING SOURCES	* 5,563					*
TOTAL REVENUES	**13,183,900	10,763,333	15,523,754	15,523,754	16,428,758	16,510,266 *
UNREIMBURSED COSTS	** 262,429	681,250	1,506,640	1,506,640	1,596,710	1,607,305 *

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

ADHU Asst Director Human Services	7877-9578 M	1.00	1.00	1.00	1.00	1.00	1.00
PRMG Program Manager	5813-7129 M	5.00	5.00	5.00	5.00	5.00	5.00
SJIN Supvg Investigator	3910-4839 S	1.00	1.00	1.00	1.00	1.00	1.00
WEI2 Welfare Investigator II	3482-4307 G	1.00	1.00	1.00	1.00	1.00	1.00
SSC2 Social Super Child Serv II	4839-5920 S	2.00	2.00	2.00	2.00	2.00	2.00
SSC1 Social Super Child Serv I	4579-5603 S	1.00	1.00	1.00	1.00	1.00	1.00
STAN Staff Analyst	4263-5277 M	1.00	1.00	1.00	1.00	1.00	1.00
SSE1 Social Super Employ Serv I	4126-5094 S	1.00	1.00	1.00	1.00	1.00	1.00
SWC4 Social Worker Child Serv IV	4358-5346 P	10.00	10.00	10.00	10.00	10.00	10.00
SWA4 Social Worker Adult Serv IV	4137-5109 P	1.00	1.00	1.00	1.00	1.00	1.00
SWC3 Social Worker Child Serv III	3923-4852 P	5.00	5.00	5.00	5.00	5.00	5.00
SWA3 Social Worker Adult Serv III	3718-4592 P	3.00	3.00	3.00	3.00	3.00	3.00
SWE3 Social Worker Employ Serv III	3520-4358 P	2.00	2.00	2.00	2.00	2.00	2.00
OR							
VOCO Vocational Counselor	3151-3923 P						
SWC2 Social Worker Child Serv II	3520-4358 P	10.00	10.00	10.00	10.00	10.00	10.00
OR							
SWC1 Social Worker Child Serv I	3151-3923 P						
SWA2 Social Worker Adult Serv II	3328-4137 P	2.00	2.00	2.00	2.00	2.00	2.00
OR							
SWA1 Social Worker Adult Serv I	2985-3718 P						
SWE2 Social Worker Employ Serv II	3151-3923 P	11.00	11.00	11.00	11.00	11.00	11.00
OR							
SWE1 Social Worker Employ Serv I	2824-3520 P						
ETSU Employment & Trng Supervisor	3708-4579 S	1.00	1.00	1.00	1.00	1.00	1.00
EIW2 Employment & Trng Worker II	2985-3718 P	2.00	2.00	2.00	2.00	2.00	2.00
OR							
EIWI Employment & Trng Worker I	2670-3328 P						
PASS Public Assist Specialist Supe	3610-4456 S	5.00	5.00	5.00	5.00	5.00	5.00
FAHE Fair Hearing Officer	3205-3969 G	1.00	1.00	1.00	1.00	1.00	1.00
PAS3 Public Assist Specialist III	3036-3780 G	8.00	8.00	8.00	8.00	8.00	8.00
PAS2 Public Assist Specialist II	2869-3581 G	40.00	40.00	40.00	40.00	40.00	40.00
OR							
PAS1 Public Assist Specialist I	2574-3205 G						
SSSA Senior Staff Services Analyst	4126-5094 S	1.00	1.00	1.00	1.00	1.00	1.00
CHFI Chief Fiscal Supervisor	3708-4579 S	1.00	1.00	1.00	1.00	1.00	1.00
STS2 Staff Services Analyst II	3718-4592 P	1.00	1.00	1.00	1.00	1.00	1.00

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WELFARE ADMINISTRATION DEPT 5-101  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: ADMINISTRATION FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
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OR

STSI Staff Services Analyst I	3520-4358 P					
SUSA System Support Analyst	3116-3879 G	3.00	3.00	3.00	3.00	3.00
OASI Office Assistant Supervisor I	2741-3412 S	1.00	1.00	1.00	1.00	1.00
EXS1 Executive Secretary I	2869-3581 G	1.00	1.00	1.00	1.00	1.00
ACL3 Account Clerk III	2574-3205 G	1.00	1.00	1.00	1.00	1.00
ACL2 Account Clerk II	2442-3036 G	9.00	9.00	9.00	9.00	9.00
OFA3 Office Assistant III	2442-3036 G	2.00	2.00	2.00	2.00	2.00
OFA2 Office Assistant II	2182-2716 G	15.00	15.00	15.00	15.00	15.00
(1.0 POSITION CONTRACTED W/PA )						
VOAS Vocational Assistant	2066-2574 G	4.00	4.00	4.00	4.00	4.00
OR						
VOIR Vocational Trainee	1904-2374 G					
TOTAL BUDGET UNIT POSITIONS	**	153.00	153.00	153.00	153.00	153.00 +

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: IN-HOME SUPPORTIVE SRVS (IHSS) FUND: WELFARE/SOCIAL SERVICES

0013 5-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	1,442,148	1,396,306	2,080,843	2,103,077	2,103,077	1.1
* GROSS BUDGET	1,442,148	1,396,306	2,080,843	2,103,077	2,103,077	1.1
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	1,442,148	1,396,306	2,080,843	2,103,077	2,103,077	1.1
OTHER REVENUES						
USER PAY REVENUES	608,500	608,500	608,500	608,500	608,500	.0
GOVERNMENTAL REVENUES	108,906	190,236	110,000	150,000	150,000	36.4
TOTAL OTHER REVENUES	717,406	798,736	718,500	758,500	758,500	5.6
* UNREIMBURSED COSTS	724,742	597,570	1,362,343	1,344,577	1,344,577	1.3-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 5-201 IHSS County Share Reimbursement

In-Home Supportive Services (IHSS) is a statewide program administered by the California Department of Social Services (CDSS). 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.

The Sutter County IHSS Public Authority Governing Board, in response to Assembly Bill 1682, was established in 2002 to act as the employer of record for Sutter County providers for purposes of negotiating salary, benefits and work related issues. Appropriations in this budget unit provide for payment of the County's share of provider wages, which are paid to the State, and for payment of provider health benefits premiums, as well for transfer payment of operating funds for the IHSS Public Authority.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$2,103,077. This is an increase of \$22,234 (1.1%) from the FY 2007-08 Adopted Budget. The User Pay revenue requested in this budget unit remains constant at \$608,500 in order to have a stabilized baseline, which shows the relative increase in cost of this program to the County, therefore is the same as the FY 2007-08 Adopted Budget. Total Departmental Revenues are requested at \$758,500. The Unreimbursed Cost of this budget is \$1,344,577, which is \$17,766 (1.3%) less than the prior year. This is due to the expedited reimbursement of Federal funds secured as a result of the IHSS Waiver Program.

In Fiscal Year 2005-06, an agreement was reached regarding certain salary and benefit issues for IHSS providers, including an hourly wage increase, health/dental/vision insurance and other work related items. That agreement ended on October 31, 2007. As of this writing, the Public Authority is involved in negotiations with the employee group which represents the IHSS providers. The department will return to the Board of Supervisors to request any additional funds needed to implement the changes as a result of an agreement between the Public Authority and the employee group.

CAO RECOMMENDATION:

The net budget is recommended as requested, at \$2,103,077. Revenues are recommended as requested at \$758,500.

The IHSS-County Share budget has two components: (1) IHSS - County Share account, which appropriates the County's Share of provider payment costs, and (2) the Contribution to Other Agencies, which covers the County cost of the statutorily required IHSS Public Authority. This recommendation assumes the Public Authority will adopt its recommended budget for FY 2008-09. If this does not occur, appropriate adjustments will be subsequently recommended.

IHSS costs continue to increase in Sutter County. For comparison, in FY 2002-03, the County expended \$671,609 on the program. In FY 2005-06, \$1,093,440 was budgeted, and was increased in February 2006 to account for the implementation of the negotiated salary and benefit agreement. The FY 2008-09 budget is recommended at over \$2 million, which is approximately a 220% increase from the 2002-03 Fiscal Year. It is important to note that the recommended FY 2008-09 budget includes the "Federal waiver," which in essence reduces the County cost of this budget unit versus what it would have been had the waiver not been in place.

A large portion of the increase in cost in over the past three years is related to the negotiated increased salary and benefit payments for IHSS providers. The remaining increase over the prior years is directly related to increased caseload in the IHSS program. Caseload increases are largely a manifestation of demographics and socio-economic conditions, and the corresponding payments to providers has historically been the primary cause of overall cost increases in this budget unit.

The transfer from the Welfare/Social Services Realignment Fund is recommended at \$608,500. Realignment funding is the only source of funding for this program other than the General Fund contribution, which is represented by the Unreimbursed Cost. The transfer from the Realignment Fund has historically been set at \$270,000, and held at that amount in order to have a stabilized baseline, which shows the relative increase in cost of this program to the County. This amount was increased in FY 2006-07 based on the calculated increase in cost for the negotiated salary and benefit payments for IHSS providers. It is recommended that the Realignment "baseline" be maintained at \$608,500, but that this "baseline" be re-calculated and adjusted as needed should there be any additional increase in negotiated salary and benefit payments for IHSS providers.

The IHSS program is mandated by the Federal and State governments. Consequently, the County has relatively little latitude with respect to controlling costs. There always exists the possibility that the County cost increases could eventually be partially or largely offset by growth in State Realignment funding. The degree to which this occurs is dependent on several variables, which cannot be easily predicted. For example, for the past several years, while there has been caseload "growth," the State has been unable to fully fund the respective growth payments to Counties. Additionally, when and if funding materializes in the Realignment "growth" account, it arrives approximately two years after the costs are originally incurred.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: IN-HOME SUPPORTIVE SVCS (IHSS) DEPT 5-201  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53116 IHSS-County Share	1,318,847	1,273,005	1,957,542	1,957,542	1,969,204	1,969,204
53200 Contribution to Other Agencies	123,301	123,301	123,301	123,301	133,873	133,873
TOTAL OTHER CHARGES	* 1,442,148	1,396,306	2,080,843	2,080,843	2,103,077	2,103,077 *
TOTAL GROSS BUDGET	** 1,442,148	1,396,306	2,080,843	2,080,843	2,103,077	2,103,077 *
TOTAL NET BUDGET	** 1,442,148	1,396,306	2,080,843	2,080,843	2,103,077	2,103,077 *
USER PAY REVENUES						
46580 Interfund Transfer In-S/T	608,500	608,500	608,500	608,500	608,500	608,500
TOTAL USER PAY REVENUES	* 608,500	608,500	608,500	608,500	608,500	608,500 *
GOVERNMENTAL REVENUES						
45091 St IHSS Waiver Program Service	108,906	190,236	110,000	110,000	150,000	150,000
TOTAL GOVERNMENTAL REVENUES	* 108,906	190,236	110,000	110,000	150,000	150,000 *
TOTAL REVENUES	** 717,406	798,736	718,500	718,500	758,500	758,500 *
UNREIMBURSED COSTS	** 724,742	597,570	1,362,343	1,362,343	1,344,577	1,344,577 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: TANF-FAMILY GROUP

FUND: WELFARE/SOCIAL SERVICES

0013 5-204

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	7,814,205	7,166,052	9,150,216	12,526,623	12,526,623	36.9
* GROSS BUDGET	7,814,205	7,166,052	9,150,216	12,526,623	12,526,623	36.9
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	7,814,205	7,166,052	9,150,216	12,526,623	12,526,623	36.9
OTHER REVENUES						
USER PAY REVENUES	40,190	34,816	51,370	50,000	50,000	2.7-
GOVERNMENTAL REVENUES	7,505,890	5,493,813	8,921,461	12,213,457	12,213,457	36.9
TOTAL OTHER REVENUES	7,546,080	5,528,629	8,972,831	12,263,457	12,263,457	36.7
* UNREIMBURSED COSTS	268,125	1,637,423	177,385	263,166	263,166	48.4
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 5-204 Temporary Assistance to Needy Families

This budget unit finances the Temporary Assistance to Needy Families (TANF) program. The TANF program assists recipients who are eligible for cash assistance due to the absence, unemployment, incapacity, or death of either parent. This budget unit is primarily financed with Federal/State TANF funding.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$12,526,623. This is an increase of \$3,376,407 (36.9%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$12,263,457. This is an increase of \$3,290,626 (36.7%) from last year. Therefore, the requested Unreimbursed County Cost of this budget is \$263,166, which is \$85,781 higher than the prior year.

The requested increase is due to an anticipated State mandated Cost of Living increase in October 2008 along with an anticipated significant increase in caseload. Pending legislation delays implementation of the FY 2008-09 statutory COLA of 4.25% from July 1, 2008 to October 1, 2008 in order to achieve State budget savings.

**CAO RECOMMENDATION:**

This budget is recommended as requested. It should be noted that annual costs within this budget unit have steadily increased in recent years along with total caseloads, and the department is again anticipating a significant caseload increase for FY 2008-09.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: TANF-FAMILY GROUP DEPT 5-204  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53100 Support & Care of Persons	7,814,205	7,166,052	9,150,216	9,150,216	12,526,623	12,526,623
TOTAL OTHER CHARGES	* 7,814,205	7,166,052	9,150,216	9,150,216	12,526,623	12,526,623 *
TOTAL GROSS BUDGET	** 7,814,205	7,166,052	9,150,216	9,150,216	12,526,623	12,526,623 *
TOTAL NET BUDGET	** 7,814,205	7,166,052	9,150,216	9,150,216	12,526,623	12,526,623 *
USER PAY REVENUES						
47519 TANF Co Share Child Supprt Col	40,190	34,816	51,370	51,370	50,000	50,000
TOTAL USER PAY REVENUES	* 40,190	34,816	51,370	51,370	50,000	50,000 *
GOVERNMENTAL REVENUES						
45401 Fed/St TANF	7,505,890	5,493,813	8,921,461	8,921,461	12,213,457	12,213,457
TOTAL GOVERNMENTAL REVENUES	* 7,505,890	5,493,813	8,921,461	8,921,461	12,213,457	12,213,457 *
TOTAL REVENUES	** 7,546,080	5,528,629	8,972,831	8,972,831	12,263,457	12,263,457 *
UNREIMBURSED COSTS	** 268,125	1,637,423	177,385	177,385	263,166	263,166 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: TANF-FOSTER CARE

FUND: WELFARE/SOCIAL SERVICES

0013 5-206

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	3,348,708	2,772,236	4,135,428	4,211,607	4,211,607	1.8
* GROSS BUDGET	3,348,708	2,772,236	4,135,428	4,211,607	4,211,607	1.8
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	3,348,708	2,772,236	4,135,428	4,211,607	4,211,607	1.8
OTHER REVENUES						
USER PAY REVENUES	99,156	83,920	175,000	175,000	175,000	.0
GOVERNMENTAL REVENUES	1,813,255	1,211,736	2,399,181	2,459,579	2,459,579	2.5
TOTAL OTHER REVENUES	1,912,411	1,295,656	2,574,181	2,634,579	2,634,579	2.3
* UNREIMBURSED COSTS	1,436,297	1,476,580	1,561,247	1,577,028	1,577,028	1.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 5-206 Temporary Assistance to Needy - Foster Care

The Foster Care programs represent aid provided on behalf of children in foster care, which is the 24-hour out-of-home care provided to children whose families are unable or unwilling to care for them and who are in need of temporary or long-term substitute parenting. This budget unit provides Foster Care financing for five programs:

1. Welfare Department Institutional Placements
2. Welfare Department Foster Home Placements
3. Probation Department Institutional Placements
4. Seriously Emotionally Disturbed Children Institutional Placements (SED)
5. Kinship Guardianship Assistance Payment Program (Kin-GAP)

Major projects and policy issues for this budget unit in the upcoming year include implementation of the Wrap-Around program. This is a joint services and placement venture between child protective services, Mental Health and Children's Systems of Care, which will bring children in high level placements back to the community to live with their parents or a foster family while receiving extensive support from supportive agencies. It also includes the ongoing multi-disciplinary case management of cases as well as Court Mediation and Linkages case management. In general, these programs are being used to provide better services with the goal of achieving more positive outcomes.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$4,211,607, which is \$76,179 (1.8%) more than the FY 2007-08 Adopted Budget. Departmental revenues are requested to total \$2,634,579, which is \$60,398 (2.3%) more than the FY 2007-08 Adopted Budget. Therefore, the requested Unreimbursed County Cost of this budget is \$1,577,028, which is \$15,781 more than the prior year.



CAO RECOMMENDATION:

This budget is recommended as requested. It should be noted that, as with other social services programs, the programs within this budget unit continue to experience annual increases in caseloads and expenditures.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: TANF-FOSTER CARE FUNCTION: PUBLIC ASSISTANCE ACTIVITY: AID PROGRAMS		DEPT 5-206 FUND 0013	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53103 Support & Care FC SED		515,490	467,042	702,789	702,789	792,570	792,570
53106 Support & Care Welfare-Inst		412,728	747,666	451,555	451,555	984,096	984,096
53109 Support/Care Welfare Kin-GAP		39,385	32,176	49,336	49,336	50,828	50,828
53111 Support & Care-Welfare-FC		1,987,220	1,394,215	2,419,797	2,419,797	2,122,243	2,122,243
53114 Support & Care-Prbation		393,885	131,137	511,951	511,951	261,870	261,870
TOTAL OTHER CHARGES		* 3,348,708	2,772,236	4,135,428	4,135,428	4,211,607	4,211,607 *
TOTAL GROSS BUDGET		** 3,348,708	2,772,236	4,135,428	4,135,428	4,211,607	4,211,607 *
TOTAL NET BUDGET		** 3,348,708	2,772,236	4,135,428	4,135,428	4,211,607	4,211,607 *
USER PAY REVENUES							
47526 Fostr Care Co Shar Child Suprt		99,156	83,920	175,000	175,000	175,000	175,000
TOTAL USER PAY REVENUES		* 99,156	83,920	175,000	175,000	175,000	175,000 *
GOVERNMENTAL REVENUES							
45174 St TANF-FC/SED		204,633	149,560	281,116	281,116	317,028	317,028
45175 St TANF-FC		806,510	540,543	940,017	940,017	940,245	940,245
45219 St Welfare Kin-GAP		5,528	24,825	10,953	10,953	11,284	11,284
45314 Fed Welfare Kin-GAP		28,334		27,431	27,431	28,260	28,260
45340 Fed TANF-Foster Care		768,250	496,808	1,139,664	1,139,664	1,162,762	1,162,762
TOTAL GOVERNMENTAL REVENUES		* 1,813,255	1,211,736	2,399,181	2,399,181	2,459,579	2,459,579 *
TOTAL REVENUES		** 1,912,411	1,295,656	2,574,181	2,574,181	2,634,579	2,634,579 *
UNREIMBURSED COSTS		** 1,436,297	1,476,580	1,561,247	1,561,247	1,577,028	1,577,028 *

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: REFUGEE CASH ASSISTANCE

FUND: WELFARE/SOCIAL SERVICES

0013 5-207

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	0	0	14,800	14,800	14,800	.0
* GROSS BUDGET	0	0	14,800	14,800	14,800	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	14,800	14,800	14,800	.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	14,800	14,800	14,800	.0
TOTAL OTHER REVENUES	0	0	14,800	14,800	14,800	.0
* UNREIMBURSED COSTS	0	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 5-207 Refugee Cash Assistance

The Refugee Cash Assistance Program is a federally mandated and funded program established to assist political refugees for the first eight months after their arrival in the United States. This program is 100% federally funded.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$14,800 which is the same amount as approved in the FY 2007-08 Adopted Budget. Departmental revenues are also requested to total \$14,800. Therefore, there is no requested Unreimbursed County Cost.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: REFUGEE CASH ASSISTANCE DEPT 5-207  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53100 Support & Care of Persons			14,800	14,800	14,800	14,800
TOTAL OTHER CHARGES	*		14,800	14,800	14,800	14,800 *
TOTAL GROSS BUDGET	**		14,800	14,800	14,800	14,800 *
TOTAL NET BUDGET	**		14,800	14,800	14,800	14,800 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45345 Fed Refugee Cash Assistance			14,800	14,800	14,800	14,800
TOTAL GOVERNMENTAL REVENUES	*		14,800	14,800	14,800	14,800 *
TOTAL REVENUES	**		14,800	14,800	14,800	14,800 *
UNREIMBURSED COSTS	**					*

EXECUTIVE SUMMARY

DEPT HEAD: JOAN HOSS

UNIT: AID FOR ADOPTION

FUND: WELFARE/SOCIAL SERVICES

0013 5-209

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	2,656,083	2,488,186	3,410,249	4,262,811	4,262,811	25.0
* GROSS BUDGET	2,656,083	2,488,186	3,410,249	4,262,811	4,262,811	25.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	2,656,083	2,488,186	3,410,249	4,262,811	4,262,811	25.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	2,271,306	1,700,192	2,902,519	3,660,209	3,660,209	26.1
TOTAL OTHER REVENUES	2,271,306	1,700,192	2,902,519	3,660,209	3,660,209	26.1
* UNREIMBURSED COSTS	384,777	787,994	507,730	602,602	602,602	18.7
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 5-209 Aid for Adoption

This program assists adoptive parents to provide for the special needs of the child they are adopting. It should be noted that, from the perspective of overall public policy, Adoptions Assistance is a "positive" program. In its absence, many children might grow up in more adverse conditions.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$4,262,811. This is an increase of \$852,562 (25.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$3,660,209. This is an increase of \$757,690 (26.1%) from last year. This is primarily due to changes in the overall budget because of the increased number of children who are being adopted and the corresponding Federal and State revenue received. Therefore, the requested Unreimbursed Cost of this budget is \$602,602, which is \$94,873 (18.7%) more than the prior year.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

As is indicated in the Department Request, the increased costs in this budget unit are due to the anticipated continued increases in caseload. Costs in this budget unit are not under County control. The Court decides when a child is to be removed from the home, and then decides again as to when to terminate parental rights and make the child eligible for adoption. The State performs the adoption process and determines which children are eligible for aid under this program. Historically, the program has continued to grow as the State has placed more emphasis on Adoption Assistance as a viable alternative for meeting the needs of these children. The County currently has an average 14.5% share of cost for this program, which has remained fairly consistent for the past several years. Notwithstanding the overall cost increases, it should be emphasized that, from the perspective of both society and the child involved, adoption is preferable to any of the other available options, such as ongoing foster care, group homes, etc.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: AID FOR ADOPTION DEPT 5-209  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0013

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53100 Support & Care of Persons	2,656,083	2,488,186	3,410,249	3,410,249	4,262,811	4,262,811
TOTAL OTHER CHARGES	* 2,656,083	2,488,186	3,410,249	3,410,249	4,262,811	4,262,811 *
TOTAL GROSS BUDGET	** 2,656,083	2,488,186	3,410,249	3,410,249	4,262,811	4,262,811 *
TOTAL NET BUDGET	** 2,656,083	2,488,186	3,410,249	3,410,249	4,262,811	4,262,811 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45176 St Aid for Adoptions	1,146,323	868,047	1,523,192	1,523,192	1,807,809	1,807,809
45344 Fed Aid for Adoptions	1,124,983	832,145	1,379,327	1,379,327	1,852,400	1,852,400
TOTAL GOVERNMENTAL REVENUES	* 2,271,306	1,700,192	2,902,519	2,902,519	3,660,209	3,660,209 *
TOTAL REVENUES	** 2,271,306	1,700,192	2,902,519	2,902,519	3,660,209	3,660,209 *
UNREIMBURSED COSTS	** 384,777	787,994	507,730	507,730	602,602	602,602 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: JOAN HOSS

UNIT: GENERAL RELIEF

FUND: WELFARE/SOCIAL SERVICES

0013 5-301

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	10,676	12,088	21,240	23,000	23,000	8.3
OTHER CHARGES	30,026	24,390	78,760	77,000	77,000	2.2-
* GROSS BUDGET	40,702	36,478	100,000	100,000	100,000	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	40,702	36,478	100,000	100,000	100,000	.0
OTHER REVENUES						
USER PAY REVENUES	14,829	12,173	16,000	16,000	16,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	14,829	12,173	16,000	16,000	16,000	.0
* UNREIMBURSED COSTS	25,873	24,305	84,000	84,000	84,000	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 5-301 General Relief

This budget provides funding for the General Relief Cash Assistance and the 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 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.

General Relief and Indigent Burials are financed entirely by the County except for funds received from County burial permits and reimbursement from Interim Assistance payments.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$100,000 which is the same total amount as approved in the FY 2007-08 Adopted Budget. This amount includes \$77,000 for General Relief payments and \$23,000 for Indigent Burials. Departmental revenues are requested to total \$16,000. This is the same as last year. Therefore, the Unreimbursed Cost of this budget is \$84,000, which is the same as the prior year.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Human Services Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: GENERAL RELIEF DEPT 5-301  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: GENERAL RELIEF FUND 0013

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52177 Prof & Spec Indigent Burial		10,676	12,088	21,240	21,240	23,000	23,000
TOTAL SERVICES AND SUPPLIES	*	10,676	12,088	21,240	21,240	23,000	23,000 *
OTHER CHARGES							
53112 Support & Care-Regular Cases		30,026	24,390	78,760	78,760	77,000	77,000
TOTAL OTHER CHARGES	*	30,026	24,390	78,760	78,760	77,000	77,000 *
TOTAL GROSS BUDGET	**	40,702	36,478	100,000	100,000	100,000	100,000 *
TOTAL NET BUDGET	**	40,702	36,478	100,000	100,000	100,000	100,000 *
USER PAY REVENUES							
46275 OCO Program		13,734	11,469	15,000	15,000	15,000	15,000
46578 Interfund Trans In-Special Rev		1,095	704	1,000	1,000	1,000	1,000
TOTAL USER PAY REVENUES	*	14,829	12,173	16,000	16,000	16,000	16,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	14,829	12,173	16,000	16,000	16,000	16,000 *
UNREIMBURSED COSTS	**	25,873	24,305	84,000	84,000	84,000	84,000 *



**LEGAL**

**SECTION K**

EXECUTIVE SUMMARY

DEPT HEAD: RCN ERICKSON

UNIT: COUNTY COUNSEL

FUND: GENERAL

0001 1-301

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	809,321	715,158	906,428	970,019	970,019	7.0
SERVICES AND SUPPLIES	123,491	81,223	158,000	158,675	158,675	.4
OTHER CHARGES	16,175	6,851	15,927	15,958	16,555	3.9
* GROSS BUDGET	948,987	803,232	1,080,355	1,144,652	1,145,249	6.0
INTRAFUND TRANSFERS	3,702	2,308	4,146	3,576	3,576	13.7-
* NET BUDGET	952,689	805,540	1,084,501	1,148,228	1,148,825	5.9
OTHER REVENUES						
USER PAY REVENUES	15,785	27,374	16,000	40,000	40,000	150.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	15,785	27,374	16,000	40,000	40,000	150.0
* UNREIMBURSED COSTS	936,904	778,166	1,068,501	1,108,228	1,108,825	3.8
ALLOCATED POSITIONS	6.50	6.50	6.50	6.50	6.50	.0

**DESCRIPTION:** Budget Unit 1-301 County Counsel

The County Counsel serves as the chief civil law lawyer for the County of Sutter with duties prescribed by state statute and local ordinance. County Counsel is responsible for attending meetings of the Board of Supervisors, the County Planning Commission, the Local Agency Formation Commission, and the Assessment Appeals Board. The office represents the Public Guardian in establishing and renewing conservatorships and the Child Protective Services Division of the Welfare and Social Services Department in juvenile court proceedings. The office renders legal opinions in writing and orally in response to requests from the Board of Supervisors, county officers, department heads, Gilsizer County Drainage District, Feather River Air Quality Management District, and other special districts. The County Counsel prosecutes and defends lawsuits on behalf of the County including those related to planning and zoning, the California Environmental Quality Act, code enforcement, bail bond forfeitures, writs of mandate, personnel arbitrations and court cases, tax matters, and other complex litigation. As well, the office coordinates with the Risk Manager regarding claims against the County and tort defense by selected outside counsel.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$1,148,228. This is an increase of \$ 63,727 (5.9%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$40,000, which is an increase of \$24,000 (150%) over the FY 2007-08 Adopted Budget. Therefore, the requested Unreimbursed Cost of this budget is \$1,108,228, which is \$39,727 (3.7%) higher than last year.

The request for salaries and benefits increased by \$63,591 (7%) over the FY 2007-08 adopted budget. This increase includes the modification of the two (2) existing Deputy County Counsel III positions and one (1) existing Deputy County Counsel IV position into three (3) flexibly-staffed Deputy County Counsel I-IV positions. This will allow the employment of attorneys based on experience and qualifications ranging from the recent law school graduate to a seasoned public law attorney with several years experience. No new positions have been added.

Total departmental revenue requested is \$40,000, which is an increase of \$24,000 (150%) compared to the FY 2007-08 Adopted Budget. This is primarily due to fees from private mental health facilities and bail bond forfeitures.

CAO RECOMMENDATION:

This budget is recommended at \$1,148,825 which is \$597 more than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$1,108,825, which is \$40,324 (3.8%) greater than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended as requested.

Other Charges are recommended at \$16,555 which is \$597 more than requested. This is primarily due to a decrease in Interfund Information Technology charges.

Intrafund charges are recommended as requested.

Revenues are recommended as requested.

The County Counsel concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY COUNSEL FUNCTION: GENERAL ACTIVITY: COUNSEL		DEPT 1-301 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	561,406	497,051	631,680	631,680	677,216	677,216	
51013 Special Pay	2,243	2,057	2,500	2,500	2,500	2,500	
51014 Other Pay	4,220	8,558	10,000	10,000	10,000	10,000	
51030 Overtime	284		2,000	2,000	500	500	
51100 County Contribution FICA	38,867	32,655	41,791	41,791	45,326	45,326	
51110 County Contribution Retirement	89,755	81,263	97,969	97,969	111,162	111,162	
51111 Retirement Allowance	44,228	39,238	47,267	47,267	53,048	53,048	
51120 Co Contribution-Group Insuranc	65,773	52,192	71,077	71,077	69,102	69,102	
51150 Interfund Workers Compensation	2,545	2,144	2,144	2,144	1,165	1,165	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 809,321	715,158	906,428	906,428	970,019	970,019 *	
<b>SERVICES AND SUPPLIES</b>							
52060 Communications	1,130	814	1,500	1,500	1,500	1,500	
52120 Maintenance Equipment	286	375	600	600	600	600	
52150 Memberships	5,350	5,843	6,700	6,700	6,855	6,855	
52170 Office Expenses	1,873	1,323	2,000	2,000	2,400	2,400	
52173 Subscription-Publication	35,586	27,268	36,000	36,000	43,000	43,000	
52180 Professional/Specialized Svcs	71,612	38,139	100,000	100,000	90,000	90,000	
52210 Rents/Leases Structures/Ground	1,329	1,159	1,200	1,200	1,320	1,320	
52250 Transportation & Travel	6,325	6,302	10,000	10,000	13,000	13,000	
TOTAL SERVICES AND SUPPLIES	* 123,491	81,223	158,000	158,000	158,675	158,675 *	
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium	561	1,815	1,815	1,815	1,885	1,884	
53620 Interfd Information Technology	15,542	5,036	14,038	14,038	14,038	14,636	
53623 Interfund Fingerprints	25		39	39			
53685 Interfund Office Expense	13						
53689 Interfund Physical/Drug	34		35	35	35	35	
TOTAL OTHER CHARGES	* 16,175	6,851	15,927	15,927	15,958	16,555 *	
TOTAL GROSS BUDGET	** 948,987	803,232	1,080,355	1,080,355	1,144,652	1,145,249 *	
<b>INTRAFUND TRANSFERS</b>							
55202 Intrafund Postage	1,255	888	1,688	1,688	1,456	1,456	
55203 Intrafund Printing	513	78	270	270	172	172	
55204 Intrafund Copier Rental	1,369	1,027	1,506	1,506	1,507	1,507	
55205 Intrafund Gen Insurance/Bonds	168	161	294	294	179	179	
55206 Intrafund Paper and Supplies	365	154	349	349	223	223	
55211 Intrafund Fingerprints	32		39	39	39	39	
TOTAL INTRAFUND TRANSFERS	* 3,702	2,308	4,146	4,146	3,576	3,576 *	
TOTAL NET BUDGET	** 952,689	805,540	1,084,501	1,084,501	1,148,228	1,148,825 *	
<b>USER PAY REVENUES</b>							
46103 LAFCD Contracts	2,296	3,260	10,000	10,000	10,000	10,000	
46334 Legal Services	12,975	24,114	6,000	6,000	30,000	30,000	
47500 Other Revenue	514						
TOTAL USER PAY REVENUES	* 15,785	27,374	16,000	16,000	40,000	40,000 *	

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY COUNSEL DEPT 1-301  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: COUNSEL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 15,785	27,374	16,000	16,000	40,000	40,000 *
UNREIMBURSED COSTS	** 936,904	778,166	1,068,501	1,068,501	1,108,228	1,108,825 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
COC0 County Counsel 13-2205 M	1.00	1.00	1.00	1.00	1.00	1.00
ASCC Assistant County Counsel 8270- 57 M	1.00	1.00	1.00	1.00	1.00	1.00
DEC4 Deputy County Counsel IV 7488-9124 M	1.00	1.00	1.00	1.00	3.00	3.00
OR						
DEC3 Deputy County Counsel III 6781-8270 M						
OR						
DEC2 Deputy County Counsel II 6112-7488 M						
OR						
DEC1 Deputy County Counsel I 5558-6781 M						
DEC3 Deputy County Counsel III 6781-8270 M	2.00	2.00	2.00	2.00		
AACC Admin Asst to County Counsel 3845-4674 C	1.00	1.00	1.00	1.00	1.00	1.00
LE2C Legal Secretary II-C 3104-3845 C	.50	.50	.50	.50	.50	.50
TOTAL BUDGET UNIT POSITIONS	** 6.50	6.50	6.50	6.50	6.50	6.50 *

EXECUTIVE SUMMARY

DEPT HEAD: MARK VAN DEN HEUVEL

UNIT: PUBLIC DEFENDER

FUND: TRIAL COURT

0014 2-106

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	109,496	92,685	115,423	121,112	121,112	4.9
SERVICES AND SUPPLIES	415,154	352,386	425,400	542,200	542,200	27.5
OTHER CHARGES	7,325	1,585	6,095	6,168	8,486	39.2
* GROSS BUDGET	531,975	446,656	546,918	669,480	671,798	22.8
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	531,975	446,656	546,918	669,480	671,798	22.8
OTHER REVENUES						
USER PAY REVENUES	3,523	1,794	5,000	9,740	9,740	94.8
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	3,523	1,794	5,000	9,740	9,740	94.8
* UNREIMBURSED COSTS	528,452	444,862	541,918	659,740	662,058	22.2
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	1.00	.0

**DESCRIPTION:** Budget Unit 2-106 Public Defender

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, including juveniles. When the Welfare Division takes children into custody, the Public Defender may be appointed to represent parents of the minors. Mental Health, through the County Counsel's office, files Petitions for Appointment of Conservators, and the Public Defender is appointed to represent those people, along with Writs of Habeas Corpus filed by not only residents of Sutter County, but also Yuba County residents who are held in the Bi-County Mental Health facility. On civil matters, when the Department of Child Support Services and private attorneys file complaint charges for non-support against indigent persons, a Public Defender may be appointed as well.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$669,480, which is an increase of \$122,562 (22.4%) from the FY 2007-08 Adopted Budget. Revenues are requested at \$9,740, which is an increase of \$4,740 from the FY 2007-08 Adopted Budget. Therefore, the requested Unreimbursed Cost of this budget is \$659,740, which is an increase of \$117,822 (21.7%) from the prior year.

The request for services and supplies increased by \$116,800 (27.5%) over the FY 2007-08 adopted budget. This is primarily due to an increase in Professional and Specialized Services. This account is budgeted for three felony attorneys who exclusively handle felonies and violation of probation cases and two misdemeanor attorneys who handle the weekly misdemeanor calendar. The request is due to an increase in case load, severity of crimes, increase in trials and cost of living adjustments. The attorneys are contracted with the Public Defender.

**CAO RECOMMENDATION:**

This budget is recommended at \$671,798 which is \$2,318 more than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$662,058, which is \$120,140 (22.2%) greater than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended as requested.

Other Charges are recommended at \$8,486 which is \$2,318 more than requested. This is due to an increase in Interfund Information Technology charges.

Revenues are recommended as requested.

The Public Defender concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PUBLIC DEFENDER DEPT 2-106  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0014

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	74,604	63,262	79,305	79,305	82,952	82,952
51100 County Contribution FICA	5,521	4,688	5,866	5,866	6,145	6,145
51110 County Contribution Retirement	11,880	10,300	12,905	12,905	13,701	13,701
51111 Retirement Allowance	5,841	4,961	6,217	6,217	6,509	6,509
51120 Co Contribution-Group Insuranc	11,322	9,203	11,130	11,130	11,662	11,662
51150 Interfund Workers Compensation	328	271			143	143
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 109,496	92,685	115,423	115,423	121,112	121,112 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	173	122	500	500	500	500
52110 Criminal Jury Witness Fees	1,976		2,000	2,000	2,000	2,000
52150 Memberships			200	200	200	200
52170 Office Expenses	26,876	22,000	26,400	26,400	26,400	26,400
52180 Professional/Specialized Svcs	380,659	325,561	388,000	388,000	504,800	504,800
52181 Juvenile Depond Prood/Physician	5,335	4,703	7,800	7,800	7,800	7,800
52250 Transportation & Travel	135		500	500	500	500
TOTAL SERVICES AND SUPPLIES	* 415,154	352,386	425,400	425,400	542,200	542,200 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	72	231	231	231	304	304
53602 Interfund Gen Insurance & Bond	7	8	8	8	8	8
53620 Interfd Information Technology	7,246	1,346	5,856	5,856	5,856	8,174
TOTAL OTHER CHARGES	* 7,325	1,585	6,095	6,095	6,168	8,486 *
TOTAL GROSS BUDGET	** 531,975	446,656	546,918	546,918	669,480	671,798 *
TOTAL NET BUDGET	** 531,975	446,656	546,918	546,918	669,480	671,798 *
<b>USER PAY REVENUES</b>						
46130 Public Defender Fees	3,523	234	5,000	5,000	3,500	3,500
47500 Other Revenue		1,560			6,240	6,240
TOTAL USER PAY REVENUES	* 3,523	1,794	5,000	5,000	9,740	9,740 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 3,523	1,794	5,000	5,000	9,740	9,740 *
UNREIMBURSED COSTS	** 528,452	444,862	541,918	541,918	659,740	662,058 *
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>						
PUDE Public Defender	ELAT 6886 M	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	1.00	1.00	1.00	1.00	1.00 *



# PROBATION

## SECTION L

E X E C U T I V E   S U M M A R Y

DEPT HEAD: CHRISTINE D ODOM

UNIT: DELINQUENCY PREVENT COMMISSION FUND: PUBLIC SAFETY

0015 2-303

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	421	0	987	958	958	2.9-
OTHER CHARGES	0	19	13	42	42	223.1
* GROSS BUDGET	421	19	1,000	1,000	1,000	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	421	19	1,000	1,000	1,000	.0
OTHER REVENUES						
USER PAY REVENUES	1,000	0	1,000	1,000	1,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	1,000	0	1,000	1,000	1,000	.0
* UNREIMBURSED COSTS	579-	19	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-303 Delinquency Prevention Commission

The Juvenile Justice and Delinquency Prevention Commission (JJC) meets monthly. Activities include inspection of the Bi-County Juvenile Hall and Maxine Singer Youth Guidance Center, oversight of juvenile justice programs and delinquency prevention activities as the commission sees fit. Along with the Yuba City Rotary, JJC members sponsor the Rodger Kunde Youth Service Award, an ongoing recognition program for individuals in Sutter County who have made contributions benefiting youth in our community. They also host an annual Gang Awareness Night in the community.

The Commission membership is composed of no fewer than seven, nor more than 15 adults and students representing high schools in Sutter County. The Presiding Juvenile Court Judge appoints members of the Commission.

**DEPARTMENT REQUEST:**

Both the requested Net Expenditures and the Departmental Revenues for FY 2008-09 total \$1,000 each. This budget is the same as the FY 2007-08 Adopted Budget. The requested Unreimbursed Cost of this budget is \$0.

The commission has recently used their funds to support Gang Awareness night and to compensate student commissioners for travel costs. Refreshments are acquired for the Gang Awareness Night and to thank commissioners for their voluntary participation in commission activities.

Total departmental revenue available is the same compared to the FY 2007-08 Adopted Budget.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DELINQUENCY PREVENT COMMISSION DEPT 2-303  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: DETENTION AND CORRECTION FUND 0015

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52170 Office Expenses		70		242	242	213	213
52230 Special Departmental Expense		300		500	500	500	500
52250 Transportation & Travel		51		245	245	245	245
TOTAL SERVICES AND SUPPLIES	*	421		987	987	958	958 *
OTHER CHARGES							
53610 Interfund Postage			19			42	42
53658 Interfund Paper & Supplies				13	13		
TOTAL OTHER CHARGES	*		19	13	13	42	42 *
TOTAL GROSS BUDGET	**	421	19	1,000	1,000	1,000	1,000 *
TOTAL NET BUDGET	**	421	19	1,000	1,000	1,000	1,000 *
USER PAY REVENUES							
46578 Interfund Trans In-Special Rev		1,000		1,000	1,000	1,000	1,000
TOTAL USER PAY REVENUES	*	1,000		1,000	1,000	1,000	1,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	1,000		1,000	1,000	1,000	1,000 *
UNREIMBURSED COSTS	**	579-	19				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: CHRISTINE D ODOM

UNIT: PROBATION

FUND: TRIAL COURT

0014 2-304

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,762,470	2,518,001	3,455,640	3,827,715	3,827,715	10.8
SERVICES AND SUPPLIES	136,011	76,619	141,124	152,797	152,797	8.3
OTHER CHARGES	191,675	100,976	224,540	190,709	225,125	.3
FIXED ASSETS	0	0	3,226	0	0	100.0-
* GROSS BUDGET	3,090,156	2,695,596	3,824,530	4,171,221	4,205,637	10.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	3,090,156	2,695,596	3,824,530	4,171,221	4,205,637	10.0
OTHER REVENUES						
USER PAY REVENUES	699,677	302,057	713,564	705,517	705,517	1.1-
GOVERNMENTAL REVENUES	746,951	405,632	588,033	582,518	582,518	.9-
OTHER FINANCING SOURCES	915	1,092	0	0	0	.0
TOTAL OTHER REVENUES	1,447,543	708,781	1,301,597	1,288,035	1,288,035	1.0-
* UNREIMBURSED COSTS	1,642,613	1,986,815	2,522,933	2,883,186	2,917,602	15.6
ALLOCATED POSITIONS	38.00	40.00	40.00	40.00	40.00	.0

**DESCRIPTION:**                      Budget Unit 2-304 Probation Department

The Chief Probation Officer is appointed by the Presiding Judge of the Juvenile Court, with the approval of all five Sutter County Judges. The Probation Department has three distinct units serving juveniles and adults. The Adult Unit carries out the following activities: Court investigations, basic supervision of probationers, and intensive supervision of drug offenders through specialized funding for an Anti-Drug Abuse Officer, Drug Court and Proposition 36 (Substance Abuse and Crime Prevention Act of 2000) staff. Probation officers are assigned to participate in NET-5 operations and Yuba-Sutter Anti-Gang Enforcement (YSAGE), and were involved with Vehicle Theft Suppression Enforcement Team (VSET) when it was in operation. The responsibilities of the Juvenile Unit include Juvenile Intake/Court investigations, truancy intervention of non-probationers, basic supervision of juvenile probationers and the provision of prevention and intervention services. Specialized caseloads within the Juvenile Unit include Out-of-Home Placement, Aftercare Supervision, the Family Intervention Team (FIT), and School Resource Officers for Feather River Academy, Yuba City High School and Gray Avenue Intermediate School. A Positive Attendance Officer and Probation Officer for Andros Karperos Middle School are funded by Yuba City Unified School District. Support services are provided by probation staff with Functional Family Therapy (FFT), Aggression Replacement Training (ART) and more recently Cognitive Behavioral Therapy for Adolescents with Substance Abuse Disorders (CBT).

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$4,171,221. This is an increase of \$ 346,691 (9.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$1,288,035. This is a decrease of \$13,562 (1.0%) from last year. Therefore, the Unreimbursed Cost of this budget is \$2,883,186 which is \$360,253 (14.3%) higher than the prior year.

The department has spent the majority of the past ten years implementing a series of improvements to local juvenile services and has realized much success through the implementation of evidenced-based specialized programs, with an emphasis on intervention/prevention services, in cooperation with Human

Services, Superior Court, law enforcement and the schools. These comprehensive services have been established and supported via a complex combination of state and federal funding sources that are reevaluated each year by the legislature and are now facing potential reductions. The advent of California Department of Juvenile Justice reform is however a clear message of the State's confidence that county probation departments are quite capable of reducing the number of minors who are entering the justice system and minimizing the stay of those who do. With a ten year history, Sutter County can clearly show evidence of reduced out of home placements, reduced Juvenile Hall use and lower numbers of minors on probation, all as a result of coordinated local efforts.

At the time this narrative is being prepared, the status of State revenues is still very much up in the air pending adoption of the State budget, along with potential reform of the California Department of Corrections and Rehabilitation adult system, which could have significant impact on counties. While it is anticipated that probation will be minimally impacted by proposed cuts as they stand now, it is impossible to predict what the final budget picture will look like this summer when issues with the State are resolved.

The following chart summarizes the major funding sources for Juvenile Services outside the General Fund:

Juvenile Funding	Probation Program	Current Status
Juvenile Justice Crime Prevention Act Funds (JJCPA)  State Funds/ 2001	Camp Singer Aftercare Program Functional Family Therapy Gray Ave Middle School Officer Cognitive Behavioral Therapy for Adolescents with Substance Abuse Disorders (CBT)	Funds are allocated in the Governor's proposed budget with an anticipated 10% cut to the allocation. These funds will be blended with Title IV-E and YOBG funds to keep these programs in place for FY 2008-09.
Youthful Offender Block Grant  State Funds/2008	Enhance Capacity of Juvenile Justice Continuum - Only W&I 707(b) wards will be accepted by DJJ in the future.	Initial allocation for FY2007-08 was \$58,568. It is anticipated that the allocation for FY 2008-09 will exceed \$100,000. The actual allocation should be released towards the end of this fiscal year. Pursuant to legislation this allocation cannot be cut. It is expected that these funds will be needed to cover shortages in JJCPA Programs and will pay for ongoing costs for a juvenile assessment contract.
Juvenile Probation & Camp Funds (JPCF, formerly TANF)  State Funds/1997	High School Resource Officers (YCHS/RVHS/FRA) Multi-Disciplinary Collaboration (Family Intervention Team/Title IV-E/Placement/Transition Care/Intensive Therapeutic Services)	Funds are allocated in the Governor's proposed Budget with an anticipated 10% cut to the allocation. The department will continue to augment these programs with Federal Title IV-E funds.

Yuba City Unified School District - 1987 Positive Attendance - 2001 Middle School Officer	Positive Attendance Program	This funding has been included in the YCUSD Budget for FY 2008-09, at the same level of funding as FY 2007-08.
	AK Middle School Officer	
Title IV-E  Federal Funds/1998	Intensive Juvenile Services	Funds are claimed for services to minors at risk of foster care. Changes in claiming guidelines continue to result in reduced revenue, although this revenue can also be increased with additional juvenile staffing.

In the area of adult services, there is any number of alternatives being considered to address the needs of the state prison population, with some acknowledgement that local jurisdictions do have the ability to provide solutions to prison overpopulation. Unfortunately, in order to advance to that level of service, funds are necessary to reduce caseloads to a manageable level and to provide necessary resources for any number of local services. This clearly does not appear to be the year for additional resources to be funneled to the counties by the State for the purpose of any adult services, although concerns also remain that some of that population will either be excluded from State Prison or be returned to local communities, without the benefit of additional resources.

The following chart summarizes the major funding sources for Adult Services outside the General Fund:

Adult Funding	Probation Program	Current Status
Anti-Drug Abuse Grant  Federal Funds/General Fund/1987  (Administered by District Attorney)	- Anti-Drug Abuse Officer - Intensive Drug Caseload - Collaboration with Net-5	Funds have been reduced each year. General Fund dollars are contributed for a portion of grant salaries. Probation covers overtime costs for the assigned probation officer.
Drug Court  Federal Funds/ 2000  (Funds are allocated within the Mental Health Drug and Alcohol Budget.)	- Drug Court Officer - Substance Abuse Counselor - Drug Testing - Residential Placements	Originally funded as a three year grant, now funded for an eighth year. In order to help remain within the budget, the department has reduced the officer's time to .8 FTE. Additional funds were added in FY2007-08 with a Comprehensive Drug Court Implementation allocation for use from Dec 2007-Dec 2008.
Proposition 36  State Funds/ 2001	- One Prop 36 Officer - One Probation Aide - Two Substance Abuse Counselors - Supervise Probationers - Complete Court Reports - Residential Placements	Funds are allocated in the Governor's proposed Budget with an anticipated 10% cut to the allocation.

New Program Mandates	Requirements	Potential Funding
Sex Offender Punishment, Control, and Containment Act of 2006 (SB 1128 & 1178) Proposition 83 (Jessica's Law)	<ul style="list-style-type: none"> <li>- Mandates all probation departments to administer the Static-99 sex offender assessment effective July 1, 2008.</li> <li>- Electronic monitoring for moderate to high risk offenders and intensive supervision.</li> <li>- Facts of Offense Sheet will be required by 2010.</li> </ul>	<p>The number of Sutter County offenders is projected to be low, but the assessment of all sex offenders will require additional staff time. Intensive supervision of those assessed will potentially require an additional officer to achieve an as yet to be determined supervision ratio.</p> <p>Other aspects of this program will be spread out over six years. The costs are impossible to determine at this time and it is believed that the activities related to the assessment will be claimable mandates. No new revenue is currently proposed for any additional time needed to supervise high risk probationers.</p>

As in past years, continued areas of concern are increasing gang violence, youthful offenders who are entering the adult system, and offenders and their families who are dealing with significant substance abuse issues. The department has assigned one officer full time to work with adult gang offenders and a similar position would be helpful in the future to deal with increasingly violent juvenile gang offenders. In the mean time the department hopes to work with other agencies and community members with a focus on prevention and early intervention addressing risk and protective factors for all at risk youth. In response to the need for substance abuse programming, the department has assigned two officers to provide Cognitive Behavioral Therapy for adolescents with substance abuse issues.

Currently, the general supervision adult caseload ratio has increased from 133 to 141 felons per officer, up 6% from FY 2007-08. For the first time in approximately eight years the department is fully staffed, which will allow the staffing of a fourth regular supervision officer to make some effort to better address the needs of the adult population. It should, however, be noted that without an influx of State funds, resources for the adult population will remain minimal. Should new State funding opportunities for specialized adult services not be realized in the future, local caseload standards should be considered to better address the needs of adult offenders.

In regards to the administration of the department, efforts continue with transition planning to better equip supervisors and managers to assume leadership roles within the department. Deputy Chiefs are being exposed to fiscal, programmatic and administrative responsibilities for the first time. It is anticipated that the department will be able to establish a more stable and long term administrative foundation with the level of management staffing established last year. The department's revenues have more than doubled in the past ten years, suggesting that the department should over the next year begin evaluating all fiscal aspects of the department to determine if additional technical positions could be added to provide assistance to the Administrative Services Officer. This appears to be a necessity in order to maximize the department's efforts to seek new revenue sources and to remain in compliance with complicated regulations attached to many different revenue streams.

Major projects and policy issues for this budget unit in the upcoming year will be the continued implementation of evidenced based practices, including motivational interviewing and the transition to a new assessment tool, replacing those implemented in 1986. This updated tool is necessary to better predict and prioritize the level of service needed for probationers based upon risk and need rather than trying to provide limited services to all 141 adult offenders on a caseload. A contract for adult assessment services will be incorporated into the contract that was developed for equivalent juvenile services with Youthful Offender Block Grant funds. Should similar funding be provided by the State for adult services, adult contract costs will clearly fall into the arena of enhanced adult services. Efforts will also continue to find an appropriate Domestic Violence "lethality" assessment tool, and to implement the mandated Static-99 sex offender assessment. Both efforts should be reimbursable via State mandate reimbursement SB 90 claims. The pursuit will continue to find revenue streams to further enhance prevention and intervention services and to expand services to schools.

The request for Salaries and Benefits increases by \$372,075 (10.8%) compared to the FY 2007-08 Adopted Budget. The primary reason for the increase was due to salary increases and includes an estimated pay out for a potential retirement.

The request for Services and Supplies increases by \$ 11,673 (8.3%) compared to the FY 2007-08 Adopted Budget. The is primarily due to anticipated costs to implement evidenced-based practices in adult services, including a mandated sex offender assessment, a long overdue domestic violence lethality tool as mandated by the Penal Code, and a new assessment tool for the general probation population to replace the 21 year old tool now used by the department. The department anticipates using a combination of Youthful Offender Block Grant and Standards Training for Corrections funds to pay continuing costs for juvenile assessments. Additionally, the request includes the costs for a software package to assist with data retrieval, replacing the current pen and paper method now used by the department. For the first time, the department is also including costs for sex offender psychological evaluations for juvenile offenders, in order to provide officers with necessary information to make appropriate recommendations to the Courts regarding treatment. In preparation for these significant projects, the department carefully scrutinized all other services and supplies line items, evaluating priority needs in an effort to limit other general costs for FY 2008-09.

The request for Other Charges decreases by \$33,831 (15.1%) compared to the FY 2007-08 Adopted Budget due to a decrease in the Support and Care California Youth Authority, (Department of Juvenile Justice/DJJ, formerly CYA) line item. The department has decreased use of DJJ steadily over the years, as more resources have been established locally, with only one ward remaining within the confines of a DJJ facility. Major reforms within DJJ will now limit use of that program to minors who fall within Welfare and Institutions (W&I) Code Section 707(b), basically violent offenders, and registerable sex offenders. The department has left some funds within the "CYA" line item, as it is impossible to predict if minors will commit crimes which bring them under the purview of that system.

No Fixed Assets are requested for FY 2008-09.

Total departmental revenues available decreases by \$38,941 (3%) compared to the FY 2007-08 Adopted Budget. This is due to a decrease in estimated Title IV-E revenue resulting from new restrictions on claimable administrative activities related to eligible minors. There is a slight decrease in Standards for Corrections (STC) training funds as the department will, for the first time in many years, not be training new officers who would have received larger allocations for Basic Core Training.



CAO RECOMMENDATION:

This budget is recommended at \$4,205,637, which is \$34,416 more than requested. Revenues are recommended as requested. The Unreimbursed Cost of this budget is \$2,917,602, which is \$394,669 (15.6%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$3,827,715 as requested.

Services and Supplies are recommended at \$152,797 as requested.

Other Charges are recommended at \$225,125, which is \$34,416 more than requested primarily due to an increase in Interfund Information Technology based on updated cost information.

No Fixed Assets are requested

Revenues are recommended as requested.

The Chief Probation Officer concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PROBATION	FUNCTION: PUBLIC PROTECTION ACTIVITY: DETENTION AND CORRECTION		DEPT 2-304 FUND 0014
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010	Permanent Salaries	1,729,376	1,591,190	2,236,555	2,244,564	2,431,572	2,431,572
51013	Special Pay	1,142	1,212	3,025	3,025	4,800	4,800
51014	Other Pay	39,637	8,982	25,175	25,175	39,276	39,276
51020	Extra Help	3,837	21,178	5,000	5,000	6,000	6,000
51030	Overtime	22,634	1,469	10,000	10,000	17,500	17,500
51100	County Contribution FICA	130,514	117,060	167,406	167,406	184,393	184,393
51110	County Contribution Retirement	348,840	347,910	446,043	446,043	531,580	531,580
51111	Retirement Allowance	149,000	136,975	191,838	191,838	208,035	208,035
51120	Co Contribution-Group Insuranc	327,984	283,323	361,896	361,896	399,715	399,715
51150	Interfund Workers Compensation	9,506	8,702	8,702	8,702	4,844	4,844
TOTAL SALARIES AND EMPLOYEE BENEFITS		* 2,762,470	2,518,001	3,455,640	3,463,649	3,827,715	3,827,715 *
<b>SERVICES AND SUPPLIES</b>							
52050	Clothing & Personal	497	335	580	580	255	255
52060	Communications	13,044	10,672	16,670	16,670	14,520	14,520
52120	Maintenance Equipment	627	305	550	550	1,000	1,000
52135	Software License & Maintenance					8,567	8,567
52136	Computer Hardware		2,990	4,000	4,000	3,650	3,650
52150	Memberships	3,745	3,807	4,760	4,760	4,205	4,205
52170	Office Expenses	9,188	5,895	16,274	16,274	11,100	11,100
52180	Professional/Specialized Svcs	50,850	14,332	44,750	44,750	49,467	49,467
52225	Office Equipment	5,623	3,732	5,200	5,200	3,650	3,650
52230	Special Departmental Expense	20,681	8,304	14,100	14,100	11,948	11,948
52232	Employment Training	19,283	16,828	20,740	20,740	28,285	28,285
52250	Transportation & Travel	12,473	9,419	13,500	13,500	16,150	16,150
TOTAL SERVICES AND SUPPLIES		* 136,011	76,619	141,124	141,124	152,797	152,797 *
<b>OTHER CHARGES</b>							
53100	Support & Care of Persons	6,779	3,055	32,500	32,500	8,880	8,880
53601	Interfund Ins ISF Premium	4,847	12,257	12,257	12,257	16,024	16,024
53602	Interfund Gen Insurance & Bond	1,024	792	1,695	1,695	878	878
53609	Interfund Copy Services			29	29	32	32
53610	Interfund Postage	1,839	1,499	1,814	1,814	2,273	2,273
53611	Interfund Printing	2,989	1,930	2,176	2,176	3,531	3,531
53612	Interfund Copier Rental	4,826	3,601	5,268	5,268	5,269	5,269
53613	Interfund Fleet Admin	2,161	1,878	4,558	4,558	5,014	5,014
53615	Interfund Fuel & Oil	9,875	7,368	13,000	13,000	16,228	16,228
53616	Interfund Vehicle Maintenance	6,836	8,218	12,200	12,200	12,200	12,200
53620	Interfd Information Technology	129,958	57,028	115,726	115,726	115,726	150,151
53625	Interfund Vehicle Lease	15,501		17,700	17,700		
53658	Interfund Paper & Supplies	2,094	1,296	1,633	1,633	2,210	2,210
53679	Interfund Admin Veh Repl Prog	729		583	583		
53683	Interfund Drug Testing	507	156	742	742	439	430
53685	Interfund Office Expense	18	91				
53689	Interfund Physical/Drug	1,692	1,807	2,659	2,659	2,005	2,005
TOTAL OTHER CHARGES		* 191,675	100,976	224,540	224,540	190,709	225,125 *
<b>FIXED ASSETS</b>							
54300	Equipment			3,226	3,226		

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PROBATION (CONTINUED)	DEPT 2-304 (PUBLIC PROTECTION DETENTION AND CORRECTION) FUND 0014		
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL FIXED ASSETS		*		3,226	3,226		*
TOTAL GROSS BUDGET		** 3,090,156	2,695,596	3,824,530	3,832,539	4,171,221	4,205,637 *
TOTAL NET BUDGET		** 3,090,156	2,695,596	3,824,530	3,832,539	4,171,221	4,205,637 *
USER PAY REVENUES							
46119 Adult Prdb Supervision		48,869	42,199	35,000	35,000	40,000	40,000
46120 Juv Record Sealing		710	1,225	450	450	840	840
46161 Yuba City Unif Schl Dist Tmcy		72,512		84,832	84,832	80,963	80,963
46162 YCUSD Special Programs		58,062		66,220	66,220	65,192	65,192
46213 Extended Juvenile Work Program		360	460	300	300	400	400
46217 Drug Diversion Fees		4,058	3,620	4,500	4,500	5,000	5,000
46274 Evaluations		103					
46294 BTP Fees		500	750	500	500	1,000	1,000
46578 Interfund Trans In-Special Rev		71,000		71,000	71,000	71,000	71,000
46587 Interfund Sub Abuse/Crime Prev		154,200	96,094	145,677	145,677	155,887	155,887
46598 Inter Tran-In COPS		289,303	157,709	305,085	313,094	285,235	285,235
TOTAL USER PAY REVENUES		* 699,677	302,057	713,564	721,573	705,517	705,517 *
GOVERNMENTAL REVENUES							
45088 St Juvenile Prdb & Camp Fund		226,793	160,628	226,793	226,793	226,793	226,793
45218 St SB933 Group Home Visits		24,672	13,827	17,000	17,000	17,000	17,000
45249 St Probation Training Expense		19,240	17,759	19,240	19,240	18,725	18,725
45301 Fed Title IV-E		403,509	213,418	325,000	325,000	320,000	320,000
45331 JAEG - Juvenile Accountability		72,737					
TOTAL GOVERNMENTAL REVENUES		* 746,951	405,632	588,033	588,033	582,518	582,518 *
OTHER FINANCING SOURCES							
48300 Sale of Excess Property		915	1,092				
TOTAL OTHER FINANCING SOURCES		* 915	1,092				*
TOTAL REVENUES		** 1,447,543	708,781	1,301,597	1,309,606	1,288,035	1,288,035 *
UNREIMBURSED COSTS		** 1,642,613	1,986,815	2,522,933	2,522,933	2,883,186	2,917,602 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
CHFO Chief Probation Officer 7635-9295 M		1.00	1.00	1.00	1.00	1.00	1.00
DCFO Deputy Chief Probation Office 5927-7269 M		2.00	2.00	2.00	2.00	2.00	2.00
ADSO Admin Services Officer 5277-6461 M		1.00	1.00	1.00	1.00	1.00	1.00
SUPO Supervising Probation Officer 4624-5651 S		2.00	4.00	4.00	4.00	4.00	4.00
DEP3 Deputy Probation Officer III 4177-5144 P		4.00	7.00	7.00	7.00	7.00	7.00
DEP3 Deputy Probation Officer III 4177-5144 P		5.00	2.00	2.00	2.00	2.00	2.00
(LIMITED TERM PROP 36, DC)							
DEP3 Deputy Probation Officer III 4177-5144 P		12.00	16.00	15.00	16.00	16.00	16.00
OR							
DEP2 Deputy Probation Officer II 3754-4637 P							
OR							
DEP1 Deputy Probation Officer I 3361-4177 P							
DEP3 Deputy Probation Officer III 4177-5144 P		6.00	1.00	2.00	1.00	1.00	1.00
(LIMITED TERM YCUSD)							

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 2008-09 ACTIVITY: DETENTION AND CORRECTION FUND 0014

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OR						
DEP2 Deputy Prbation Officer II 3754-4637 P						
OR						
DEP1 Deputy Prbation Officer I 3361-4177 P						
PRAD Prbation Aide 2952-3675 G 1.00		2.00	2.00	2.00	2.00	2.00
EXS1 Executive Secretary I 2869-3581 G 1.00		1.00	1.00	1.00	1.00	1.00
OFA3 Office Assistant III 2442-3036 G 3.00		3.00	3.00	3.00	3.00	3.00
TOTAL BUDGET UNIT POSITIONS	** 38.00	40.00	40.00	40.00	40.00	40.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: CHRISTINE D ODOM

UNIT: BI-COUNTY JUVENILE HALL

FUND: PUBLIC SAFETY

0015 2-309

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	1,413,458	1,038,148	2,076,928	1,821,074	1,821,074	12.3-
* GROSS BUDGET	1,413,458	1,038,148	2,076,928	1,821,074	1,821,074	12.3-
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	1,413,458	1,038,148	2,076,928	1,821,074	1,821,074	12.3-
OTHER REVENUES						
USER PAY REVENUES	14,956	12,053	14,000	10,000	10,000	28.6-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	14,956	12,053	14,000	10,000	10,000	28.6-
* UNREIMBURSED COSTS	1,398,502	1,026,095	2,062,928	1,811,074	1,811,074	12.2-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-309 Juvenile Hall

The Juvenile Hall and Maxine Singer Youth Guidance Center (Camp Singer) are Bi-County institutions owned equally by Yuba and Sutter Counties. Pursuant to a Joint Powers Agreement, the facilities are administered by Yuba County. All Juvenile Hall and Camp Singer staff are employed by Yuba County. The budget reflects Sutter County's share of total operational costs. Cost sharing by the counties is calculated by a formula based on 50% of certain agreed-upon "base costs," plus a pro-rata share of certain variable costs which are determined monthly by the proportional number of minors detained from respective counties. The formula provides that "no County shall pay less than 25% of these variable costs."

The capacity for the Bi-County facilities consists of 60 beds within Camp Singer, 45 beds for temporary detention in the Juvenile Hall building and a 15-bed Security Housing Unit. This total of 120 beds allows the two counties to provide comprehensive programs for minors locally. This department's extensive use of Camp Singer as a local commitment program affords families the opportunity to work on their issues together as opposed to sending minors out of the area to group homes. Placer and Calaveras Counties contract to utilize Camp Singer. Revenue of approximately \$3,000 per month/per minor is generated by their use of Camp Singer. While bed-space rental revenue is useful in reducing county costs, Yuba and Sutter Counties are very cautious about opening up beds to populations whose presence may be disruptive of the program and potentially detrimental to Yuba-Sutter youth.

The average daily population ratio for the period of July 2007 – December 2007 places Sutter County's average share at 59%, compared to the 68% estimated for FY 2007-08. The projection at 59% for Sutter County is still a conservative estimate that is well below past years, and could in fact be much lower given a current daily Juvenile Hall/Camp population that is in fact achieving balance with Yuba County for the first time in many years. Straight projections would place the anticipated budget for FY 2008-09 at \$1,971,074; however, the department has reduced the projected budget by an additional \$150,000 in view of the belief that the costs to run the facility will continue to be more equally shared than in years past.

The reduction in use of the Juvenile Hall as reflected above has allowed the department to realize a fund balance for at least the past four years and is a direct result of the expansion and success of juvenile services within the probation department and the community in general. It is clear that an increased commitment of resources within the Probation budget has resulted in savings within the Juvenile Hall budget.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$1,821,074. This is a decrease of \$255,854 (12.3%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$10,000, which is a decrease of \$4,000 (28.6%) compared to the FY 2007-08 Adopted Budget. Therefore, the requested Unreimbursed Cost of this budget is \$1,811,074 which is \$251,854 (12.2%) lower than the prior year.

Included in the budget calculation is an estimate of \$175,000 in revenue for Bed Space Rental.

The only major project proposed at this time is replacement of the Juvenile Hall roof at an estimated cost of \$176,000.

The proposed budget includes a total of \$63,534 in A-87 costs which will be split between the two counties using the daily population ratio.

Total departmental revenues from the fees charged to the parents of minors committed to Juvenile Hall decreases by \$4,000 (28.6%) compared to the FY 2007-08 Adopted Budget, primarily due to the decreasing numbers committed to Juvenile Hall.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Chief Probation Officer concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: BI-COUNTY JUVENILE HALL				DEPT 2-309	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: DETENTION AND CORRECTION				FUND 0015	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53100	Support & Care of Persons	1,413,458	1,038,148	2,076,928	2,076,928	1,821,074	1,821,074
	TOTAL OTHER CHARGES	* 1,413,458	1,038,148	2,076,928	2,076,928	1,821,074	1,821,074 *
	TOTAL GROSS BUDGET	** 1,413,458	1,038,148	2,076,928	2,076,928	1,821,074	1,821,074 *
	TOTAL NET BUDGET	** 1,413,458	1,038,148	2,076,928	2,076,928	1,821,074	1,821,074 *
USER PAY REVENUES							
46270	Recovered Cost of Care	14,956	12,053	14,000	14,000	10,000	10,000
	TOTAL USER PAY REVENUES	* 14,956	12,053	14,000	14,000	10,000	10,000 *
	TOTAL GOVERNMENTAL REVENUES	*					*
	TOTAL REVENUES	** 14,956	12,053	14,000	14,000	10,000	10,000 *
	UNREIMBURSED COSTS	** 1,398,502	1,026,095	2,062,928	2,062,928	1,811,074	1,811,074 *

# PUBLIC WORKS

## SECTION M



EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: FLEET MANAGEMENT ISF

FUND: FLEET MANAGEMENT ISF

4580 4-580

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	493,760	439,600	538,494	519,010	519,009	3.6-
SERVICES AND SUPPLIES	710,345	569,071	805,245	1,043,427	1,045,427	29.8
OTHER CHARGES	81,979	50,533	102,757	240,956	226,510	120.4
FIXED ASSETS	32,050	28,365	112,972	18,500	18,500	83.6-
* GROSS BUDGET	1,318,134	1,087,569	1,559,468	1,821,893	1,809,446	16.0
* NET BUDGET	1,318,134	1,087,569	1,559,468	1,821,893	1,809,446	16.0
APPROPRIATION FOR CONTINGENCY	0	0	190,298	0	24,447	87.2-
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	1,318,134	1,087,569	1,749,766	1,821,893	1,833,893	4.8
OTHER REVENUES						
USER PAY REVENUES	1,333,886	965,632	1,428,517	1,673,536	1,673,536	17.2
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	29,615	31,607	10,884	0	12,000	10.3
OTHER FINANCING SOURCES	0	58,610	0	0	0	.0
RESIDUAL EQUITY TRANS-IN	117,135	0	117,135	0	0	100.0-
UNDESIGNATED FUND BALANCE 7/1	147,861	205,863	193,230	148,357	148,357	23.2-
TOTAL AVAILABLE FINANCING	1,628,497	1,261,712	1,749,766	1,821,893	1,833,893	4.8
* UNREIMBURSED COSTS	310,363-	174,143-	0	0	0	.0
ALLOCATED POSITIONS	8.15	8.15	8.15	7.00	7.00	14.1-

**DESCRIPTION:** Budget Unit 4-580 Fleet Management ISF

The Fleet Management Internal Service Fund (ISF) provides preventative maintenance, repairs and management services for all County vehicles and equipment. The fund is operated by the Fleet Division of the Public Works Department. Management of the vehicles includes inventory of units within an assigned location, approved disposal and replacement of these units, and tracking of associated costs. Fleet Management also ensures adherence to governmental mandates such as State smog inspections and State Highway Patrol Biennial Inspections of Terminals (BIT). Services are also provided to other local agencies or municipalities upon request.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$1,821,893. This is an increase of \$72,127 (4.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$1,821,893. This is an increase of \$72,127 (4.1%) from last year. The requested Unreimbursed Cost of this budget is zero, and the budget is balanced to its own revenue.

There are three major projects for this budget unit in the upcoming fiscal year. (1) The request for an awning to be added on the west side of the shop over the three southern end bay doors. This will protect personnel and equipment when working outside in the weather. It will help to keep the area dry during the rainy season and also to protect staff and equipment while working with electrical circuits. During the summer it will provide protection from the sun, helping to keep tools and work surfaces from reaching high temperatures. This will also help cool the shop by blocking direct sunlight into the shop. (2) The request to install a heating and ventilation system to replace the existing heaters and swamp cooler. This will keep

the environment at a more tolerable level during the extreme hot and cold temperatures. The age of the heaters and the swamp cooler is unknown, but their efficiency is diminishing every year. (3) The final request is to have the exterior of the shop facility painted. The shop was built in 1970 and an addition on the north side of the shop was built in 1996. The original paint on the main building is oxidized and is not providing much protection, and is a different color from when the addition was completed. Repainting the shop will provide protection to the exterior. These projects will be budgeted in and managed through the Plant Acquisition budget unit (#1-801).

The request for Salaries and Benefits decreased by \$19,484 (-3.6%) compared to the FY 2007-08 Adopted Budget. This decrease is primarily due to the Deputy Director of General Service's salary which will no longer be reflected directly through Salaries and Benefits, and will now be charged to the Fleet budget through the Interfund Public Works Administration account. The request also reflects an offsetting increase due to negotiated salary increases for staff. Additionally, it is requested that the Mechanic I/II position continue to be allocated but not funded during this budget year.

The request for Services and Supplies increases by \$238,182 (29.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increased Other Department Fuel & Oil expenses. This request also reflects general increases in other services and supply related accounts, due to general increases in costs. The request includes offsetting decreases to the Fleet Vehicle Parts, Outside Tire Repair, Subscriptions & Publications and Professional & Specialized Services accounts.

The request for Other Charges increases by \$138,199 (134.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due increases in the Interfund Plant Acquisition, Interfund Public Works Administration and Interfund A-87 Cost Plan account, with offsetting decreases in Interfund Postage and Interfund Printing.

There are no requests for Fixed Assets in 2008-09.

Depreciation Expense is requested at \$18,500, which is an increase of \$4,528 (132.4%) from prior year.

Total available financing increases by \$72,127 (4.1%) compared to the FY 2007-08 Adopted Budget. This is due to increased revenues in the Fuel & Oil, Interfund Fuel & Oil and Interfund Fleet Administration accounts, with offsetting decreases in the Maintenance, Interfund Vehicle Rental and Interfund VRP Administration accounts.

#### CAO RECOMMENDATION:

This budget is recommended at \$1,833,893, which is \$12,000 less than requested. The revenues are balanced to the expenditures, and there is no Unreimbursed Cost.

Salaries and Benefits are essentially recommended as requested. The department has requested that a vacant Equipment Mechanic I/II position continue to be allocated but not funded (also called "frozen") in the current budget. This is recommended. Therefore, the position continues to be reflected in the position allocation schedule, but the costs of this position are not included in the budget. A request for a budget amendment to add the necessary funding for the position will need to be brought to the Board for approval should the department wish to fill this position at a later date.

The department has requested three Plant Acquisition projects. The requests to add awnings to the south side of the shop (\$30,000) and to replace the heating and ventilation system in the shop (\$50,000) are both recommended. The request to paint the exterior of the shop (\$15,000) is not recommended at this time. On the recommendation of the county's facilities division, it is recommended that the exterior of the building be professionally pressure washed. Therefore, Professional and Specialized Services account has been increased by \$2,000, and the Interfund Plant Acquisition account has been reduced by \$15,000 to reflect these recommendations.

The Appropriation for Contingency is recommended at \$24,447, to balance the fund to a net reduction in expenditures.

Total Available Financing is recommended at \$12,000 more than requested, as it is recommended that \$12,000 be budgeted for Interest revenue.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: FLEET MANAGEMENT ISF FUNCTION: GENERAL ACTIVITY: PUBLIC WAYS		DEPT 4-580 FUND 4580	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		286,118	258,814	316,494	316,494	325,823	325,823
51014 Other Pay		3,824	3,768	3,128	3,128	2,400	2,400
51020 Extra Help				10,762	10,762		
51030 Overtime		100					
51100 County Contribution FICA		21,282	19,263	24,437	24,437	24,254	24,254
51110 County Contribution Retirement		45,543	42,130	52,012	52,012	54,212	54,212
51111 Retirement Allowance		21,742	19,978	24,656	24,656	25,373	25,373
51120 Co Contribution-Group Insurance		65,831	53,798	65,156	65,156	66,171	66,171
51150 Interfund Workers Compensation		49,320	41,849	41,849	41,849	20,777	20,776
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	493,760	439,600	538,494	538,494	519,010	519,009 *
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal		3,750	2,926	3,322	3,322	3,520	3,520
52060 Communications		1,921	1,405	2,200	2,200	2,200	2,200
52090 Household Expense		173	109	200	200	200	200
52111 Outside Refurbish/Repair		17,164	11,224	10,100	10,100	17,000	17,000
52116 Rental Vehicle/Fuel & Oil		427	351	385	385	686	686
52117 Rental Vehicle/Parts				350	350	350	350
52119 Fleet Vehicle Parts		1,270	404	2,000	2,000	750	750
52120 Maintenance Equipment		5,553	3,778	5,175	5,175	6,015	6,015
52121 Maintenance Equipment Contract		924	693	950	950	950	950
52122 Fleet Stock Parts		27,592	24,873	32,135	32,135	37,100	37,100
52123 Outside Accident Repair		12,048	3,751	10,194	10,194	22,882	22,882
52124 Fuel & Oil		1,914	1,336	2,467	2,467	3,150	3,150
52125 Other Dept Fuel & Oil		382,206	322,420	460,151	460,151	656,911	656,911
52126 Tires		40,193	28,923	45,000	45,000	45,000	45,000
52127 Outside Tire Repair		1,698	2,015	4,000	4,000	3,000	3,000
52128 Outside Vehicle Repair		26,419	20,055	25,000	25,000	25,000	25,000
52129 Other Parts		146,143	117,732	151,403	151,403	154,400	154,400
52135 Software License & Maintenance		3,265	3,639	3,500	3,500	4,000	4,000
52136 Computer Hardware				2,000	2,000	2,500	2,500
52150 Memberships		100	100	100	100	100	100
52160 Miscellaneous Expense		3,043	1,975	3,800	3,800	3,800	3,800
52170 Office Expenses		1,313	1,101	1,810	1,810	1,810	1,810
52173 Subscription-Publication		1,860	252	4,100	4,100	2,900	2,900
52180 Professional/Specialized Svcs		260	67	550	550	400	2,400
52220 Small Tools		1,694	1,307	1,800	1,800	1,800	1,800
52225 Office Equipment		154	709	850	850	850	850
52230 Special Departmental Expense		1,630	167	1,500	1,500	1,500	1,500
52232 Employment Training		775	774	1,150	1,150	4,500	4,500
52242 Special Dept Exp-Safety/Enviro		6,219	2,959	6,453	6,453	6,453	6,453
52249 Other Equipment		6,343	3,212	3,200	3,200	8,200	8,200
52250 Transportation & Travel		1,040	1,416	1,400	1,400	7,500	7,500
52260 Utilities		13,254	9,398	18,000	18,000	18,000	18,000
TOTAL SERVICES AND SUPPLIES	*	710,345	569,071	805,245	805,245	1,043,427	1,045,427 *
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium		800	2,782	2,782	2,782	3,016	3,016
53602 Interfund Gen Insurance & Bond		728	714	975	975	975	757

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 2008-09 ACTIVITY: PUBLIC WAYS FUND 4580

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53610 Interfund Postage	134	106	152	152	120	120
53611 Interfund Printing		132	310	310	293	293
53612 Interfund Copier Rental	2,030	1,586	2,235	2,235	2,416	2,416
53620 Interfund Information Technology	12,845	5,060	11,339	11,339	12,000	12,837
53623 Interfund Fingerprints	57		64	64	64	39
53641 Interfund PW Admin Services	49		5,000	5,000	36,000	36,000
53654 Interfund Plant Acquisition			25,000	25,000	95,000	80,000
53658 Interfund Paper & Supplies	321	232	294	294	468	468
53665 Interfund Audit Expense	800		1,275	1,275	1,275	1,275
53670 Interfund Overhead (A-87) Cost	63,928	39,875	53,167	53,167	88,993	88,993
53683 Interfund Drug Testing	78	39	129	129	129	86
53685 Interfund Office Expense		7			7	
53689 Interfund Physical/Drug	209		35	35	200	210
TOTAL OTHER CHARGES	* 81,979	50,533	102,757	102,757	240,956	226,510 *
FIXED ASSETS						
54300 Equipment		28,365	99,000	99,000		
54302 Depreciation Expense	32,050		13,972	13,972	15,500	15,500
54303 Depreciation Expense Vehicles					3,000	3,000
TOTAL FIXED ASSETS	* 32,050	28,365	112,972	112,972	18,500	18,500 *
TOTAL GROSS BUDGET	** 1,318,134	1,087,569	1,559,468	1,559,468	1,821,893	1,809,446 *
TOTAL NET BUDGET	** 1,318,134	1,087,569	1,559,468	1,559,468	1,821,893	1,809,446 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		190,298	190,298		24,447 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 1,318,134	1,087,569	1,749,766	1,749,766	1,821,893	1,833,893 *
USER PAY REVENUES						
46317 Fuel & Oil	13,920	9,397	16,205	16,205	18,527	18,527
46318 Maintenance	29,292	34,938	30,169	30,169	26,580	26,580
46510 Interfund Fuel & Oil	368,295	313,022	443,946	443,946	638,385	638,385
46511 Interfund Vehicle Maintenance	714,394	498,844	715,527	715,527	753,344	753,344
46513 Interfund Vehicle Rental	2,522	1,205	2,400	2,400	1,476	1,476
46565 Interfund Fleet Admin	184,246	97,674	211,647	211,647	233,664	233,664
46579 Interfund Admin Veh Repl Prog	7,877	9,109	7,063	7,063		
46609 Interfund Rents/Leases	1,558		1,560	1,560	1,560	1,560
47500 Other Revenue	11,782	1,443				
TOTAL USER PAY REVENUES	* 1,333,886	965,632	1,428,517	1,428,517	1,673,536	1,673,536 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	29,615	31,607	10,884	10,884		12,000
TOTAL GENERAL REVENUES	* 29,615	31,607	10,884	10,884		12,000 *
OTHER FINANCING SOURCES						

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 2008-09 ACTIVITY: PUBLIC WAYS FUND 4580

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
48300 Sale of Excess Property		58,610				
TOTAL OTHER FINANCING SOURCES	*	58,610				*
RESIDUAL EQUITY TRANSFER-IN						
49100 Residual Equity Transfer In	117,135		117,135	117,135		
TOTAL RESIDUAL EQUITY TRANS-IN	* 117,135		117,135	117,135		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 147,861	205,863	193,230	193,230	148,357	148,357 *
TOTAL AVAILABLE FINANCING	** 1,628,497	1,261,712	1,749,766	1,749,766	1,821,893	1,833,893 *
UNREIMBURSED COSTS	** 310,363-	174,143-				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DDGS Deputy Dir General Services	6781-8270 M .20	.20	.20	.20		
FIMS Fleet Maintenance Supervisor	3910-4839 S .95	.95	.95	.95	1.00	1.00
HEEQ Heavy Equip Mech	3116-3879 G 1.00	1.00	1.00	1.00	1.00	1.00
HEEQ Heavy Equip Mech	3116-3879 G 1.00	1.00	1.00	1.00	1.00	1.00
OR						
EQM2 Equipment Mechanic II	2790-3482 G				1.00	1.00
EQM2 Equipment Mechanic II	2790-3482 G 2.00	2.00	2.00	2.00	1.00	1.00
EQM2 Equipment Mechanic II	2790-3482 G 1.00	1.00	1.00	1.00		
OR						
EQM1 Equipment Mechanic I	2502-3116 G					
ACCL Accountant I	3328-4137 P 1.00	1.00	1.00	1.00	1.00	1.00
ACCL Account Clerk I	2311-2869 G 1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 8.15	8.15	8.15	8.15	7.00	7.00 *

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT      UNIT: VEHICLE REPLACEMENT FUND ISF      FUND: VEHICLE REPLACEMENT FUND ISF      4585 4-585

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	7,912	9,182	7,188	0	0	100.0-
FIXED ASSETS	162,870	102,781	370,409	0	0	100.0-
* GROSS BUDGET	170,782	111,963	377,597	0	0	100.0-
* NET BUDGET	170,782	111,963	377,597	0	0	100.0-
APPROPRIATION FOR CONTINGENCY	0	0	29,317	0	0	100.0-
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	170,782	111,963	406,914	0	0	100.0-
OTHER REVENUES						
USER PAY REVENUES	185,517	0	179,289	0	0	100.0-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	11,724	13,909	0	0	0	.0
RESIDUAL EQUITY TRANS-IN	63,320	0	198,211	0	0	100.0-
UNDESIGNATED FUND BALANCE 7/1	2,955	29,414	29,414	0	0	100.0-
TOTAL AVAILABLE FINANCING	263,516	43,323	406,914	0	0	100.0-
* UNREIMBURSED COSTS	92,734-	68,640	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**                      Budget Unit 4-585 Vehicle Replacement Program ISF

This budget unit was originally created pursuant to direction from the Auditor-Controller to provide an accounting mechanism for the Vehicle Replacement Program (VRP) separate from the Fleet Management ISF. This budget unit reflected annual revenue from departments leasing vehicles through the replacement program, the depreciation expense for those vehicles, and any equity transfers from the General Fund for purchases of new vehicles that were added to the program.

**CAO RECOMMENDATION:**

No Expenditures or Revenues are recommended for FY 2008-09.

In Fiscal Year 2007-08, the Board of Supervisors provided the following policy direction:

1. Discontinue use of the Vehicle Replacement Program effective with the Fiscal Year 2008-09 annual budget;
2. Direct the Auditor-Controller to close the Vehicle Replacement Program Fund effective June 30, 2008, and transfer the fund balance to a Designation for Future Vehicle Purchases within the General Fund; and
3. Direct staff to include appropriate designated reserve funding in the annual budget to provide for General Fund vehicle purchases.

Ownership of current VRP vehicles will be transferred to their respective departments within the General Fund. Future replacement and new vehicles will be budgeted in their respective departments and funding for those future vehicles will be provided through the General Fund.

STATE CONTROLLER COUNTY BUDGET ACT (1965) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: VEHICLE REPLACEMENT FUND ISF DEPT 4-585  
 FUNCTION: GENERAL  
 ACTIVITY: PUBLIC WAYS FUND 4585

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>OTHER CHARGES</b>						
53612 Interfund Copier Rental	12		24	24		
53613 Interfund Fleet Admin	7,877	9,109	7,063	7,063		
53658 Interfund Paper & Supplies	1		4	4		
53670 Interfund Overhead (A-87) Cost	22	73	97	97		
TOTAL OTHER CHARGES	* 7,912	9,182	7,188	7,188		*
<b>FIXED ASSETS</b>						
54300 Equipment		102,781	198,211	214,354		
54303 Depreciation Expense Vehicles	162,870		172,198	172,198		
TOTAL FIXED ASSETS	* 162,870	102,781	370,409	386,552		*
TOTAL GROSS BUDGET	** 170,782	111,963	377,597	393,740		*
TOTAL NET BUDGET	** 170,782	111,963	377,597	393,740		*
TOTAL APPROPRIATION FOR CONTINGENCY	*		29,317	29,317		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 170,782	111,963	406,914	423,057		*
<b>USER PAY REVENUES</b>						
46516 Interfund Vehicle Lease	162,870		172,198	172,198		
46579 Interfund Admin Veh Repl Prog	7,912		7,091	7,091		
47500 Other Revenue	14,735					
TOTAL USER PAY REVENUES	* 185,517		179,289	179,289		*
TOTAL GOVERNMENTAL REVENUES	*					*
<b>GENERAL REVENUES</b>						
44100 Interest Apportioned	11,724	13,909				
TOTAL GENERAL REVENUES	* 11,724	13,909				*
<b>RESIDUAL EQUITY TRANSFER-IN</b>						
49100 Residual Equity Transfer In	63,320		198,211	214,354		
TOTAL RESIDUAL EQUITY TRANS-IN	* 63,320		198,211	214,354		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 2,955	29,414	29,414	29,414		*
TOTAL AVAILABLE FINANCING	** 263,516	43,323	406,914	423,057		*
UNREIMBURSED COSTS	** 92,734-	68,640				*



EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: SUTTER COUNTY WATER AGENCY

FUND: SUTTER COUNTY WATER AGENCY

0320 0-320

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	171,709	104	209,143	171,799	171,799	17.9-
* GROSS BUDGET	171,709	104	209,143	171,799	171,799	17.9-
* NET BUDGET	171,709	104	209,143	171,799	171,799	17.9-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	42,840	42,840	***
* TOTAL BUDGET	171,709	104	209,143	214,639	214,639	2.6
OTHER REVENUES						
USER PAY REVENUES	39,456	1,851	41,645	41,645	41,645	.0
GOVERNMENTAL REVENUES	2,133	1,008	2,000	2,000	2,000	.0
GENERAL REVENUES	139,736	84,981	132,800	133,400	133,400	.5
CANCELLATION OF PRIOR YEAR RESERVES	0	0	23,083	0	0	100.0-
UNDESIGNATED FUND BALANCE 7/1	0	32,698	9,615	37,594	37,594	291.0
TOTAL AVAILABLE FINANCING	181,325	120,538	209,143	214,639	214,639	2.6
* UNREIMBURSED COSTS	9,616-	120,434-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-320 Sutter County Water Agency

The boundaries of the Sutter County Water Agency are coterminous with the boundaries of the County of Sutter. The principal function of the Water Agency is to provide, operate and maintain drainage systems within the Agency boundaries. In late 1997, the County created a drainage crew to maintain and improve drainage systems for the Agency. In early 1998, the County also allocated a Water Resources Engineer to assist with drainage improvements and to implement water resource programs such as ground water monitoring and Clean Water Act requirements. Capital projects for the Water Agency are funded within the Water Resources budget unit (1-922), along with the drainage crew and Engineer.

A portion of the revenue for this budget is restricted to improvement, operation and maintenance of the Live Oak Canal. This revenue is derived from assessments in Water Zones 4, 5, 6, 7, 8, 9 and the El Cerrito Drainage zone. This budget also receives revenue from property taxes. All available resources are transferred to the Water Resources budget unit, which performs the work funded by the Water Agency.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$214,639. This is an increase of \$5,496 (2.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$214,639. This is an increase of \$5,496 (2.6%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The request for Other Charges decreased by \$37,344 (17.9%) compared to the FY 2007-08 Adopted Budget. All operational expenditures have been transferred to the Water Resources Budget Unit 1-922. The Interfund Water Resources account reflects all available resources of the Water Agency being transferred to the Water Resources Budget to cover as much of the expenses of the Deputy Director, drainage crew and associated projects as possible.

No Intrafund Charges are requested.

No Fixed Assets are requested.

Increases in Reserves is requested at \$42,840, to be placed in the Designation for Future Appropriations.

Total departmental revenue available increases by \$5,496 (2.6%). This is primarily due to an increase in the Undesignated Fund Balance Available.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1965) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 HUNGER UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: SUTTER COUNTY WATER AGENCY DEPT 0-320  
 FUNCTION: ACTIVITY: FUND 0320

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	33	104	104	104	154	154
53648 Interfund Water Resources	171,676		209,039	209,039	171,645	171,645
TOTAL OTHER CHARGES	* 171,709	104	209,143	209,143	171,799	171,799 *
TOTAL GROSS BUDGET	** 171,709	104	209,143	209,143	171,799	171,799 *
TOTAL NET BUDGET	** 171,709	104	209,143	209,143	171,799	171,799 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*				42,840	42,840 *
TOTAL BUDGET	** 171,709	104	209,143	209,143	214,639	214,639 *
<b>USER PAY REVENUES</b>						
46526 Interfund From Zone 6	2,712		3,450	3,450	3,450	3,450
46527 Interfund From Zone 7	3,587		3,550	3,550	3,550	3,550
46528 Interfund From Zone 4	13,034		13,000	13,000	13,000	13,000
46529 Interfund From Zone 5	8,430		10,000	10,000	10,000	10,000
46532 Interfund From Zone 8	3,634		4,145	4,145	4,145	4,145
46533 Interfund From Zone 9	3,966		4,500	4,500	4,500	4,500
46586 Interfund From El Cerrito	540		600	600	600	600
47543 Contribtn Fm Oth Agcy YC FDA	3,553	1,851	2,400	2,400	2,400	2,400
TOTAL USER PAY REVENUES	* 39,456	1,851	41,645	41,645	41,645	41,645 *
<b>GOVERNMENTAL REVENUES</b>						
45135 St Other in Lieu	65					
45270 St Homeowners Property Tax	2,012	1,008	2,000	2,000	2,000	2,000
45380 Fed Wildlife Refuge	56					
TOTAL GOVERNMENTAL REVENUES	* 2,133	1,008	2,000	2,000	2,000	2,000 *
<b>GENERAL REVENUES</b>						
41110 Property Tax Current Secured	116,724	69,783	120,000	120,000	120,000	120,000
41111 Property Tax Cmnt Supplementl	9,444	2,005				
41120 Property Tax Current Unsecured	8,381	8,849	8,000	8,000	8,000	8,000
41220 Property Tax Prior Unsecured	89-	251				
44100 Interest Apportioned	5,276	4,093	4,800	4,800	5,400	5,400
TOTAL GENERAL REVENUES	* 139,736	84,981	132,800	132,800	133,400	133,400 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		23,083	23,083		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	32,698	9,615	9,615	37,594	37,594 *
TOTAL AVAILABLE FINANCING	** 181,325	120,538	209,143	209,143	214,639	214,639 *
UNREIMBURSED COSTS	** 9,616-	120,434-				*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #2

FUND: COUNTY WATER ZONE #2

0324 0-324

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	0	8,000	31,326	0	0	100.0-
* GROSS BUDGET	0	8,000	31,326	0	0	100.0-
* NET BUDGET	0	8,000	31,326	0	0	100.0-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	25,618	25,618	***
* TOTAL BUDGET	0	8,000	31,326	25,618	25,618	18.2-
OTHER REVENUES						
USER PAY REVENUES	0	692	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	1,176	989	500	1,000	1,000	100.0
CANCELLATION OF PRIOR YEAR RESERVES	0	0	29,650	0	0	100.0-
UNDESIGNATED FUND BALANCE 7/1	0	30,825	1,176	24,618	24,618	1,993.4
TOTAL AVAILABLE FINANCING	1,176	32,506	31,326	25,618	25,618	18.2-
* UNREIMBURSED COSTS	1,176-	24,506-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-324 Water Zone 2

The purpose of Water Zone 2 is to provide the mechanism needed to collect funds from properties within the zone to reimburse the County for funds advanced to contract the drainage improvements benefiting the properties. The budget is self-supporting and financed by hook-up and drainage fees. Expenditures and revenues are based on a hook-up charge that is collected as development occurs. Water Zone 2 is located in southwest Yuba City.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

Recommended Net Expenditures for FY 2008-09 total \$25,618. This is a decrease of \$5,708 (18.2%) from the FY 2007-08 Adopted Budget. Departmental Revenues are recommended to total \$25,618. This is a decrease of \$5,708 (18.2%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

No Salaries and Benefits, Services and Supplies, Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is recommended at \$25,618, to be placed in the Designation for Future Appropriations.

Total departmental revenue available decreases by \$5,708 (18.2%). This is due to a decrease in the projected Undesignated Fund Balance Available, due to a payment of \$8,000 in FY 2007-08 pursuant to a development reimbursement agreement. The balance of the fund balance in this fund will not be transferred out of this fund in FY 2007-08, as discussed above. These remaining funds, along with interest earned, are recommended to be placed in the Increases in Reserves account for major upgrades and improvements to the system, as indicated above.

In FY 2007-08, the Board of Supervisors authorized that this fund be closed, and the final balance of funds be transferred to the General Fund (to reimburse the County for funds advanced to contract the drainage improvements benefiting the properties). However, a recent aerial survey shows that the zone is not fully developed. Therefore this fund will remain open until the zone is completely developed and there no additional fees to be collected.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #2 DEPT 0-324  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0324

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev			23,326	23,326		
53619 Interfund Misc. Transfer		8,000	8,000	8,000		
TOTAL OTHER CHARGES	*	8,000	31,326	31,326		+
TOTAL GROSS BUDGET	**	8,000	31,326	31,326		+
TOTAL NET BUDGET	**	8,000	31,326	31,326		+
TOTAL APPROPRIATION FOR CONTINGENCY	*					+
TOTAL INCREASES IN RESERVES	*				25,618	25,618 +
TOTAL BUDGET	**	8,000	31,326	31,326	25,618	25,618 +
USER PAY REVENUES						
46268 New Construction Drainage Fees		692				
TOTAL USER PAY REVENUES	*	692				+
TOTAL GOVERNMENTAL REVENUES	*					+
GENERAL REVENUES						
44100 Interest Apportioned	1,176	989	500	500	1,000	1,000
TOTAL GENERAL REVENUES	* 1,176	989	500	500	1,000	1,000 +
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		29,650	29,650		+
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	30,825	1,176	1,176	24,618	24,618 +
TOTAL AVAILABLE FINANCING	** 1,176	32,506	31,326	31,326	25,618	25,618 +
UNREIMBURSED COSTS	** 1,176-	24,506-				+

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #4

FUND: COUNTY WATER ZONE #4

0326 0-326

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	13,092	13	13,013	13,012	13,012	.0
* GROSS BUDGET	13,092	13	13,013	13,012	13,012	.0
* NET BUDGET	13,092	13	13,013	13,012	13,012	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	16,627	10,088	10,088	39.3-
* TOTAL BUDGET	13,092	13	29,640	23,100	23,100	22.1-
OTHER REVENUES						
USER PAY REVENUES	930	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	24,243	15,915	23,000	23,000	23,000	.0
UNDESIGNATED FUND BALANCE 7/1	5,442-	9,987-	6,640	100	100	98.5-
TOTAL AVAILABLE FINANCING	19,731	5,928	29,640	23,100	23,100	22.1-
* UNREIMBURSED COSTS	6,639-	5,915-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-326 Water Zone 4

Water Zone #4 is located west of Yuba City, bounded by Butte House Road to the north and Highway 20 to the south. The primary purpose of Water Zone 4 is to provide revenues for the development and maintenance of drainage facilities for properties within the zone. The revenues are collected from property assessments on the lots within the zone, plus a one-time fee for drainage hookups as new homes are built. One-time revenues are placed into a Designation for Future Appropriations to be used for major upgrades and improvements to the system. The yearly ongoing maintenance revenue is transferred to the Sutter County Water Agency Budget (#0320).

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$23,100. This is a decrease of \$6,540 (22.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$23,100. This is a decrease of \$6,540 (22.1%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The Interfund Water Agency account funds Zone 4's share of capital improvement projects for the Live Oak Canal and the ongoing maintenance of the canal.

No Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$10,088, to be placed in the Designation for Future Appropriations.

Total departmental revenue available decreases by \$6,540 (22.1%). This is due to the decrease in the Undesignated Fund Balance Available, as all available, un-budgeted funds were placed in the Increases in Reserves account in FY2007-08. These funds are requested to be placed in the Increases in Reserves account for major upgrades and improvements to the system, as indicated above.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #4 DEPT 0-326  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0326

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium	58	13	13	13	12	12
53653 Interfund Water Agency	13,034		13,000	13,000	13,000	13,000
TOTAL OTHER CHARGES	* 13,092	13	13,013	13,013	13,012	13,012 *
TOTAL GROSS BUDGET	** 13,092	13	13,013	13,013	13,012	13,012 *
TOTAL NET BUDGET	** 13,092	13	13,013	13,013	13,012	13,012 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		16,627	16,627	10,088	10,088 *
TOTAL BUDGET	** 13,092	13	29,640	29,640	23,100	23,100 *
USER PAY REVENUES						
46260 Drainage/Water Hook-Up Charges	930					
TOTAL USER PAY REVENUES	* 930					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Curnt	12,064	6,606	13,000	13,000	13,000	13,000
41223 Prop Tax Special Assmnts Prior	1,027	32				
44100 Interest Apportioned	11,152	9,277	10,000	10,000	10,000	10,000
TOTAL GENERAL REVENUES	* 24,243	15,915	23,000	23,000	23,000	23,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 5,442-	9,987-	6,640	6,640	100	100 *
TOTAL AVAILABLE FINANCING	** 19,731	5,928	29,640	29,640	23,100	23,100 *
UNREIMBURSED COSTS	** 6,639-	5,915-				*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #5

FUND: COUNTY WATER ZONE #5

0327 0-327

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
OTHER CHARGES	8,440	10	10,010	10,009	10,009	.0
* GROSS BUDGET	8,440	10	10,010	10,009	10,009	.0
* NET BUDGET	8,440	10	10,010	10,009	10,009	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	20,813	45,650	45,650	119.3
* TOTAL BUDGET	8,440	10	30,823	55,659	55,659	80.6
<b>OTHER REVENUES</b>						
USER PAY REVENUES	76,343	27,268	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	27,510	22,598	25,050	30,050	30,050	20.0
UNDESIGNATED FUND BALANCE 7/1	89,640-	15,040-	5,773	25,609	25,609	343.6
TOTAL AVAILABLE FINANCING	14,213	34,826	30,823	55,659	55,659	80.6
* UNREIMBURSED COSTS	5,773-	34,816-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-327 Water Zone 5

Zone 5 was established in FY 1983-84 for the purpose of providing drainage for the Royo Ranchero Improvement District in the area of the Live Oak Canal, from Butte House Road to Highway 20 and abutting Zone 4. Revenues are collected from property assessments on the lots within the zone, plus a fee for drainage hookups as new homes are built. One-time revenues are placed in reserve for major upgrades and improvements to the system. The yearly ongoing maintenance revenue is transferred to the Water Agency Budget.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$55,659. This is an increase of \$24,836 (80.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$55,659. This is an increase of \$24,836 (80.6%) from last year. Therefore, the requested Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The Interfund Water Agency Account funds Zone 5's share of capital improvement projects for the Live Oak Canal and the ongoing maintenance of the Canal.

No Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$45,650, to be placed in the Designation for Future Appropriations.

Total departmental revenue available increases by \$24,836 (80.6%), due to an increase in Undesignated Fund Balance Available from unanticipated New Construction Drainage Fees received in FY2007-08. These additional funds are requested to be placed in the Increases in Reserves account for major upgrades and improvements to the system, as indicated above.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #5 DEPT 0-327  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0327

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium	10	10	10	10	9	9
53653 Interfund Water Agency	8,430		10,000	10,000	10,000	10,000
TOTAL OTHER CHARGES	* 8,440	10	10,010	10,010	10,009	10,009 *
TOTAL GROSS BUDGET	** 8,440	10	10,010	10,010	10,009	10,009 *
TOTAL NET BUDGET	** 8,440	10	10,010	10,010	10,009	10,009 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		20,813	20,813	45,650	45,650 *
TOTAL BUDGET	** 8,440	10	30,823	30,823	55,659	55,659 *
USER PAY REVENUES						
46268 New Construction Drainage Fees	76,343	27,268				
TOTAL USER PAY REVENUES	* 76,343	27,268				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Curnt	8,408	4,265	10,000	10,000	10,000	10,000
41223 Prop Tax Special Assmnts Prior	32	16	50	50	50	50
44100 Interest Apportioned	19,070	18,317	15,000	15,000	20,000	20,000
TOTAL GENERAL REVENUES	* 27,510	22,598	25,050	25,050	30,050	30,050 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 89,640-	15,040-	5,773	5,773	25,609	25,609 *
TOTAL AVAILABLE FINANCING	** 14,213	34,826	30,823	30,823	55,659	55,659 *
UNREIMBURSED COSTS	** 5,773-	34,816-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #6

FUND: COUNTY WATER ZONE #6

0328 0-328

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	2,723	3	3,454	3,453	3,453	.0
* GROSS BUDGET	2,723	3	3,454	3,453	3,453	.0
* NET BUDGET	2,723	3	3,454	3,453	3,453	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	19,130	19,130	***
INCREASES IN RESERVES	0	0	20,425	20,000	20,000	2.1-
* TOTAL BUDGET	2,723	3	23,879	42,583	42,583	78.3
OTHER REVENUES						
USER PAY REVENUES	2,067	25,404	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	18,123	15,553	17,450	22,450	22,450	28.7
UNDESIGNATED FUND BALANCE 7/1	11,039-	13,996-	6,429	20,133	20,133	213.2
TOTAL AVAILABLE FINANCING	9,151	26,961	23,879	42,583	42,583	78.3
* UNREIMBURSED COSTS	6,428-	26,958-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-328 Water Zone 6

Water Zone 6 is located west of Yuba City, bounded by Butte House Road to the north and Highway 20 to the south. Zone 6 was established in FY 1986-87 for the purpose of providing revenues for the development and maintenance of drainage facilities within the zone as well as maintaining and constructing the Live Oak Canal. Revenues are collected from property assessments on the lots within the zone, plus a fee for drainage hookups as new homes are built. One-time revenues are placed in reserve for major upgrades and improvements to the system. The yearly ongoing maintenance revenue is transferred to the Water Agency Budget.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$42,583. This is an increase of \$18,704 (78.3%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$42,583. This is an increase of \$18,704 (78.3%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits are requested.

No Services and Supplies are requested.

The Interfund Water Agency account funds Zone 6's share of capital improvement projects for the Live Oak Canal and the ongoing maintenance of the Canal.

No Intrafund Charges or Fixed Assets are requested.

The Appropriation for Contingency is requested at \$19,130 for the purposes of funding a possible reimbursement agreement payment for an oversized storm drain for a portion of the water zone.

Increases in Reserves is requested at \$20,000, to be placed in the Designation for Future Appropriations.

Total departmental revenue available increases by \$18,704 (78.3%), due to an increase in Undesignated Fund Balance Available from unanticipated New Construction Drainage Fees received in FY2007-08. These funds are requested to be placed in the Increases in Reserves account for major upgrades and improvements to the system, as indicated above.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #6 DEPT 0-328  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0328

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium	11	3	4	4	3	3
53653 Interfund Water Agency	2,712		3,450	3,450	3,450	3,450
TOTAL OTHER CHARGES	* 2,723	3	3,454	3,454	3,453	3,453 *
TOTAL GROSS BUDGET	** 2,723	3	3,454	3,454	3,453	3,453 *
TOTAL NET BUDGET	** 2,723	3	3,454	3,454	3,453	3,453 *
TOTAL APPROPRIATION FOR CONTINGENCY					19,130	19,130 *
TOTAL INCREASES IN RESERVES			20,425	20,425	20,000	20,000 *
TOTAL BUDGET	** 2,723	3	23,879	23,879	42,583	42,583 *
USER PAY REVENUES						
46260 Drainage/Water Hook-Up Charges	2,067	326				
46268 New Construction Drainage Fees		25,078				
TOTAL USER PAY REVENUES	* 2,067	25,404				*
TOTAL GOVERNMENTAL REVENUES						*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Currt	2,670	2,142	3,400	3,400	3,400	3,400
41223 Prop Tax Special Assmnts Prior	52	16	50	50	50	50
44100 Interest Apportioned	15,401	13,395	14,000	14,000	19,000	19,000
TOTAL GENERAL REVENUES	* 18,123	15,553	17,450	17,450	22,450	22,450 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 11,039-	13,996-	6,429	6,429	20,133	20,133 *
TOTAL AVAILABLE FINANCING	** 9,151	26,961	23,879	23,879	42,583	42,583 *
UNREIMBURSED COSTS	** 6,428-	26,958-				*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #7

FUND: COUNTY WATER ZONE #7

0329 0-329

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	3,609	4	3,554	3,553	3,553	.0
* GROSS BUDGET	3,609	4	3,554	3,553	3,553	.0
* NET BUDGET	3,609	4	3,554	3,553	3,553	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	9,958	11,469	11,469	15.2
* TOTAL BUDGET	3,609	4	13,512	15,022	15,022	11.2
OTHER REVENUES						
USER PAY REVENUES	477	1,214	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	11,723	9,115	10,550	13,550	13,550	28.4
UNDESIGNATED FUND BALANCE 7/1	5,628-	6,996-	2,962	1,472	1,472	50.3-
TOTAL AVAILABLE FINANCING	6,572	3,333	13,512	15,022	15,022	11.2
* UNREIMBURSED COSTS	2,963-	3,329-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-329 Water Zone 7

Water Zone 7 is located west of Yuba City, bounded by Highway 20 to the north and Franklin Road to the south. Zone 7 was established in FY 1986-87 for the purpose of providing revenues for the construction and maintenance of the Live Oak Canal which handles the drainage generated by the properties within said zone. Revenues are collected from property assessments on the lots within the zone, plus a fee for drainage hookups as new homes are built. One-time revenues are placed in reserve for major upgrades and improvements to the system. The yearly ongoing maintenance revenue is transferred to the Sutter County Water Agency budget (#0320).

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$15,022. This is an increase of \$1,510 (11.2%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$15,022. This is an increase of \$1,510 (11.2%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The Interfund Water Agency account funds Zone 7's share of capital improvement projects for the Live Oak Canal and ongoing maintenance on the Canal.

No Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is recommended at \$11,469, to be placed in the Designation for Future Appropriations.



Total departmental revenue available increases by \$1,510 (11.2%). Excess funds are requested to be placed in the Increases in Reserves account for major upgrades and improvements to the system, as indicated above.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #7 DEPT 0-329  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0329

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium	22	4	4	4	3	3
53653 Interfund Water Agency	3,587		3,550	3,550	3,550	3,550
TOTAL OTHER CHARGES	* 3,609	4	3,554	3,554	3,553	3,553 *
TOTAL GROSS BUDGET	** 3,609	4	3,554	3,554	3,553	3,553 *
TOTAL NET BUDGET	** 3,609	4	3,554	3,554	3,553	3,553 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		9,958	9,958	11,469	11,469 *
TOTAL BUDGET	** 3,609	4	13,512	13,512	15,022	15,022 *
USER PAY REVENUES						
46260 Drainage/Water Hook-Up Charges	477	1,214				
TOTAL USER PAY REVENUES	* 477	1,214				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Curmt	3,594	2,238	3,500	3,500	3,500	3,500
41223 Prop Tax Special Assmnts Prior	16	67	50	50	50	50
44100 Interest Apportioned	8,113	6,810	7,000	7,000	10,000	10,000
TOTAL GENERAL REVENUES	* 11,723	9,115	10,550	10,550	13,550	13,550 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 5,628-	6,996-	2,962	2,962	1,472	1,472 *
TOTAL AVAILABLE FINANCING	** 6,572	3,333	13,512	13,512	15,022	15,022 *
UNREIMBURSED COSTS	** 2,963-	3,329-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT      UNIT: COUNTY WATER ZONE #8      FUND: COUNTY WATER ZONE #8      0330 0-330

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	3,641	4	4,150	4,149	4,149	.0
* GROSS BUDGET	3,641	4	4,150	4,149	4,149	.0
* NET BUDGET	3,641	4	4,150	4,149	4,149	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	4,497	4,497	***
INCREASES IN RESERVES	0	0	3,230	0	0	100.0-
* TOTAL BUDGET	3,641	4	7,380	8,646	8,646	17.2
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	6,314	4,145	6,145	7,645	7,645	24.4
UNDESIGNATED FUND BALANCE 7/1	1,438-	1,995-	1,235	1,001	1,001	18.9-
TOTAL AVAILABLE FINANCING	4,876	2,150	7,380	8,646	8,646	17.2
* UNREIMBURSED COSTS	1,235-	2,146-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**      Budget Unit 0-330 Water Zone 8

Water Zone 8 is located west of Yuba City, bounded by Highway 20 to the north and extends just south of Franklin Road to the south. Zone 8 was established in Fiscal Year 1990-91 for the purpose of providing revenues for the development and maintenance of drainage facilities within the zone. Revenues are collected from property assessments on the lots within the zone, plus a fee for drainage hookups as new homes are built. One-time revenues are placed in reserve for major upgrades and improvements to the system. The yearly ongoing maintenance revenue is transferred to the Sutter County Water Agency budget (#0320).

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$8,646. This is an increase of \$1,266 (17.2%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$8,646. This is an increase of \$1,266 (17.2%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The Interfund Water Agency account funds Zone 8's share of capital improvement projects for the Live Oak Canal.

No Intrafund Charges or Fixed Assets are requested.

The Appropriation for Contingency is requested at \$4,497, in anticipation of a possible reimbursement agreement payment in FY 2008-09.

Total departmental financing available increases by \$1,266 (17.2%).

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #8 DEPT 0-330  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0330

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium	7	4	5	5	4	4
53653 Interfund Water Agency	3,634		4,145	4,145	4,145	4,145
TOTAL OTHER CHARGES	* 3,641	4	4,150	4,150	4,149	4,149 *
TOTAL GROSS BUDGET	** 3,641	4	4,150	4,150	4,149	4,149 *
TOTAL NET BUDGET	** 3,641	4	4,150	4,150	4,149	4,149 *
TOTAL APPROPRIATION FOR CONTINGENCY					4,497	4,497 *
TOTAL INCREASES IN RESERVES			3,230	3,230		*
TOTAL BUDGET	** 3,641	4	7,380	7,380	8,646	8,646 *
TOTAL USER PAY REVENUES						*
TOTAL GOVERNMENTAL REVENUES						*
GENERAL REVENUES						
41222 Prop Tx Special Assmnts Curnt	3,641	1,908	4,100	4,100	4,100	4,100
41223 Prop Tax Special Assmnts Prior		33	45	45	45	45
44100 Interest Apportioned	2,673	2,204	2,000	2,000	3,500	3,500
TOTAL GENERAL REVENUES	* 6,314	4,145	6,145	6,145	7,645	7,645 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 1,438-	1,995-	1,235	1,235	1,001	1,001 *
TOTAL AVAILABLE FINANCING	** 4,876	2,150	7,380	7,380	8,646	8,646 *
UNREIMBURSED COSTS	** 1,235-	2,146-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #9

FUND: COUNTY WATER ZONE #9

0331 0-331

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	3,967	3	4,503	4,504	4,504	.0
* GROSS BUDGET	3,967	3	4,503	4,504	4,504	.0
* NET BUDGET	3,967	3	4,503	4,504	4,504	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	1,830	1,596	1,596	12.8-
* TOTAL BUDGET	3,967	3	6,333	6,100	6,100	3.7-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	5,299	3,441	5,800	6,100	6,100	5.2
UNDESIGNATED FUND BALANCE 7/1	799-	1,297-	533	0	0	100.0-
TOTAL AVAILABLE FINANCING	4,500	2,144	6,333	6,100	6,100	3.7-
* UNREIMBURSED COSTS	533-	2,141-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-331 Water Zone 9

Water Zone 9 is a small zone located west of Yuba City off of North Township Road. Zone 9 was established in FY 1990-91 for the purpose of providing revenues for the maintenance of an on-site retention pond for properties within the zone. The revenues are collected from property assessments on the lots within the zone. The yearly ongoing maintenance revenue is transferred to the Sutter County Water Agency budget (#0320).

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$6,100. This is a decrease of \$233 (3.7%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$6,100. This is a decrease of \$233 (3.7%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The Interfund Water Agency funds Zone 9's share of the ongoing maintenance costs for the on-site retention pond.

No Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$1,596, to be placed in the Designation for Future Appropriations.

Total departmental financing available decreases by \$233 (3.7%).

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #9 DEPT 0-331  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0331

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium	1	3	3	3	4	4
53653 Interfund Water Agency	3,966		4,500	4,500	4,500	4,500
TOTAL OTHER CHARGES	* 3,967	3	4,503	4,503	4,504	4,504 *
TOTAL GROSS BUDGET	** 3,967	3	4,503	4,503	4,504	4,504 *
TOTAL NET BUDGET	** 3,967	3	4,503	4,503	4,504	4,504 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		1,830	1,830	1,596	1,596 *
TOTAL BUDGET	** 3,967	3	6,333	6,333	6,100	6,100 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
41222 Prop Tx Special Acemnts Curnt	3,839	2,341	4,500	4,500	4,500	4,500
41223 Prop Tax Special Assmtns Prior	128					
44100 Interest Apportioned	1,332	1,100	1,300	1,300	1,600	1,600
TOTAL GENERAL REVENUES	* 5,299	3,441	5,800	5,800	6,100	6,100 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 799-	1,297-	533	533		*
TOTAL AVAILABLE FINANCING	** 4,500	2,144	6,333	6,333	6,100	6,100 *
UNREIMBURSED COSTS	** 533-	2,141-				*



E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #11

FUND: COUNTY WATER ZONE #11

0332 0-332

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	3,936	5,200	5,200	32.1
* TOTAL BUDGET	0	0	3,936	5,200	5,200	32.1
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	3,336	2,808	3,000	4,400	4,400	46.7
UNDESIGNATED FUND BALANCE 7/1	2,400-	3,000-	936	800	800	14.5-
TOTAL AVAILABLE FINANCING	936	192-	3,936	5,200	5,200	32.1
* UNREIMBURSED COSTS	936-	192	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-332 Water Zone 11

Water Zone 11 is located in south Yuba City off of Walton Avenue, bounded by Lincoln Road to the north and Bogue Road to the south. The purpose of Water Zone 11 is to provide the mechanism needed to collect funds from properties as they develop to fund necessary drainage improvements. The collected funds will reimburse developers who advanced the cost and installed the drainage improvements.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$5,200. This is an increase of \$1,264 (32.1%) because of an anticipated increase in revenues from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$5,200. This is an increase of \$1,264 (32.1%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$5,200, to be placed in the Designation for Future Appropriations for major upgrades and improvements to the system, as indicated above.

Total departmental revenue available increases by \$1,264 (32.1%).

**CAO RECOMMENDATION:**

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #11 DEPT 0-332  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0332

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		3,936	3,936	5,200	5,200 *
TOTAL BUDGET	**		3,936	3,936	5,200	5,200 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		3,336	2,808	3,000	3,000	4,400
TOTAL GENERAL REVENUES	*	3,336	2,808	3,000	3,000	4,400 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	2,400-	3,000-	936	936	800
TOTAL AVAILABLE FINANCING	**	936	192-	3,936	3,936	5,200
UNREIMBURSED COSTS	**	936-	192			*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #12

FUND: COUNTY WATER ZONE #12

0333 0-333

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	108	130	130	20.4
* TOTAL BUDGET	0	0	108	130	130	20.4
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	78	66	90	130	130	44.4
UNDESIGNATED FUND BALANCE 7/1	60-	90-	18	0	0	100.0-
TOTAL AVAILABLE FINANCING	18	24-	108	130	130	20.4
* UNREIMBURSED COSTS	18-	24	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

DESCRIPTION:            Budget Unit 0-333 Water Zone 12

Water Zone 12 is a small zone located north-west of Yuba City. The purpose of Water Zone 12 is to provide the mechanism needed to collect funds from properties as they develop to fund necessary drainage improvements. The collected funds will reimburse developers who advanced the cost and installed the drainage improvements.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$130. This is an increase of \$22 (20.4%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$130. This is an increase of \$22 (20.4%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$130, to be placed in the Designation for Future Appropriations.

Total departmental revenue available increases by \$22 (20.4%).

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #12 DEPT 0-333  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0333

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		108	108	130	130 *
TOTAL BUDGET	**		108	108	130	130 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		78	66	90	90	130
TOTAL GENERAL REVENUES	*	78	66	90	90	130 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	60-	90-	18	18	*
TOTAL AVAILABLE FINANCING	**	18	24-	108	108	130 *
UNREIMBURSED COSTS	**	18-	24			*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY WATER ZONE #13

FUND: COUNTY WATER ZONE #13

0334 0-334

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	4,466	4,200	4,200	6.0-
* TOTAL BUDGET	0	0	4,466	4,200	4,200	6.0-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	2,466	2,076	2,000	3,400	3,400	70.0
UNDESIGNATED FUND BALANCE 7/1	0	2,000-	2,466	800	800	67.6-
TOTAL AVAILABLE FINANCING	2,466	76	4,466	4,200	4,200	6.0-
* UNREIMBURSED COSTS	2,466-	76-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 0-334 Water Zone 13

Water Zone 13 is located in south Yuba City west of Walton Avenue, between Cherry and Lincoln Roads. The purpose of Water Zone 13 is to provide the mechanism needed to collect funds from properties as they develop to fund necessary drainage improvements. The collected funds will reimburse developers who advanced the cost and installed the drainage improvements.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$4,200. This is a decrease of \$266 (6.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$4,200. This is a decrease of \$266 (6.0%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$4,200, to be placed in the Designation for Future Appropriations for major upgrades and improvements to the system, as indicated above.

Total departmental revenue available decreases by \$266 (6.0%).

**CAO RECOMMENDATION:**

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY WATER ZONE #13 DEPT 0-334  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0334

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		4,466	4,466	4,200	4,200 *
TOTAL BUDGET	**		4,466	4,466	4,200	4,200 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	2,466	2,076	2,000	2,000	3,400	3,400
TOTAL GENERAL REVENUES	* 2,466	2,076	2,000	2,000	3,400	3,400 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	2,000-	2,466	2,466	800	800 *
TOTAL AVAILABLE FINANCING	** 2,466	76	4,466	4,466	4,200	4,200 *
UNREIMBURSED COSTS	** 2,466-	76-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT      UNIT: CO CONSOLIDATED ST LIGHT DIST      FUND: CO CONSOLIDATED ST LIGHT DIST      0340 0-340

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	38,136	28,370	40,000	40,000	40,000	.0
OTHER CHARGES	14	43	43	35	35	18.6-
* GROSS BUDGET	38,150	28,413	40,043	40,035	40,035	.0
* NET BUDGET	38,150	28,413	40,043	40,035	40,035	.0
APPROPRIATION FOR CONTINGENCY	0	0	5,000	0	0	100.0-
INCREASES IN RESERVES	0	0	122,897	110,230	110,230	10.3-
* TOTAL BUDGET	38,150	28,413	167,940	150,265	150,265	10.5-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	945	437	1,080	1,065	1,065	1.4-
GENERAL REVENUES	128,702	93,063	132,200	140,200	140,200	6.1
UNDESIGNATED FUND BALANCE 7/1	56,836-	88,237-	34,660	9,000	9,000	74.0-
TOTAL AVAILABLE FINANCING	72,811	5,263	167,940	150,265	150,265	10.5-
* UNREIMBURSED COSTS	34,661-	23,150	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**      Budget Unit 0-340 County Consolidated Street Lighting District

The County Consolidated Street Lighting District was set up to consolidate over 40 smaller districts to finance the maintenance and operation of street lights within the unincorporated area of Sutter County. This District is obligated to provide service for which taxes are collected. This street lighting district is similar to other street lighting districts, except that it was created prior to the passage of Proposition 13 in 1978, and therefore is funded by a portion of the 1% ad valorem property taxes (districts created subsequent to Proposition 13 have usually relied on benefit assessments). Revenues are limited to Proposition 4 appropriation limits. The budget is prepared and administered by the Public Works Department.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$150,265. This is a decrease of \$17,675 (10.5%) from the FY 2007-08 Adopted Budget. The Increases in Reserves account totals \$110,230. This is a decrease of \$12,667 (10.3%). Departmental Revenues are requested to total \$150,265. This is a decrease of \$17,675 (10.5%) from last year. Therefore, the Unreimbursed Cost is zero and the budget is balanced to its own revenue.

There are no major issues for this budget unit in the coming year.

No Salaries and Benefits are requested.

The request for Services and Supplies is the same as the FY 2007-08 Adopted Budget.

Other Charges primarily funds the Interfund Public Works Administrative Services charges related to the administrative management of this fund.

No Intrafund Charges are requested.

No Fixed Assets are requested.

Total departmental revenues available decrease by \$17,675 (10.5%), due to a decrease in the Undesignated Fund Balance Available, as all un-budgeted funds were placed in the Increases in Reserves account in FY2007-08.

CAO RECOMMENDATION:

The budget is recommended as requested.

Due to recent annexations and the transfer of portions of the street lighting district properties to the City of Yuba City, a portion of the funds remaining in this budget unit should also be transferred to the City of Yuba City. The Public Works Department has indicated that additional research is necessary prior to any transfer being made, and will bring a recommendation to the Board of Supervisors in the coming year.

The Public Works Director concurs with the recommended budget.



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: CO CONSOLIDATED ST LIGHT DIST DEPT 0-340  
 FUNCTION: ACTIVITY:  
 FUND 0340

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52260 Utilities	38,136	28,370	40,000	40,000	40,000	40,000
TOTAL SERVICES AND SUPPLIES	* 38,136	28,370	40,000	40,000	40,000	40,000 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	14	43	43	43	35	35
TOTAL OTHER CHARGES	* 14	43	43	43	35	35 *
TOTAL GROSS BUDGET	** 38,150	28,413	40,043	40,043	40,035	40,035 *
TOTAL NET BUDGET	** 38,150	28,413	40,043	40,043	40,035	40,035 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		5,000	5,000		*
TOTAL INCREASES IN RESERVES	*		122,897	122,897	110,230	110,230 *
TOTAL BUDGET	** 38,150	28,413	167,940	167,940	150,265	150,265 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	31		50	50	40	40
45270 St Homeowners Property Tax	889	437	1,000	1,000	1,000	1,000
45380 Fed Wildlife Refuge	25		30	30	25	25
TOTAL GOVERNMENTAL REVENUES	* 945	437	1,080	1,080	1,065	1,065 *
GENERAL REVENUES						
41110 Property Tax Current Secured	53,905	31,499	62,000	62,000	62,000	62,000
41111 Property Tax Cmnt Supplementl	4,394	891				
41120 Property Tax Current Unsecured	3,722	3,839	4,200	4,200	4,200	4,200
41220 Property Tax Prior Unsecured	27-	111				
44100 Interest Apportioned	66,708	56,723	66,000	66,000	74,000	74,000
TOTAL GENERAL REVENUES	* 128,702	93,063	132,200	132,200	140,200	140,200 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 56,836-	88,237-	34,660	34,660	9,000	9,000 *
TOTAL AVAILABLE FINANCING	** 72,811	5,263	167,940	167,940	150,265	150,265 *
UNREIMBURSED COSTS	** 34,661-	23,150				*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: BOYD RANCH/STONE IMPROVMT RES FUND: BOYD RANCH/STONE IMPROVMT RES 0388 0-388

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
OTHER CHARGES	10,060	0	0	0	0	.0
* GROSS BUDGET	10,060	0	0	0	0	.0
* NET BUDGET	10,060	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	5,000	7,000	7,000	40.0
* TOTAL BUDGET	10,060	0	5,000	7,000	7,000	40.0
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	8,645	6,344	5,000	7,000	7,000	40.0
UNDESIGNATED FUND BALANCE 7/1	1,415	5,000-	0	0	0	.0
TOTAL AVAILABLE FINANCING	10,060	1,344	5,000	7,000	7,000	40.0
* UNREIMBURSED COSTS	0	1,344-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-388 Boyd Ranch/Stonegate Improvement Reserve

The Boyd Ranch/Stonegate Improvement area is located north of Highway 20, bounded to the north by Jefferson Avenue and to the south by Monroe Road, and includes parcels on Stonegate Drive and Granite Drive serving as the eastern and western boundaries. The primary purpose of this budget unit is to appropriate the interest revenue for the bond reserve fund for the Boyd Ranch Estates Improvement Project and Stonegate Sewer Improvement District 1997 Refunding Reassessment District bonds issued in the amount of \$814,000. This bond issuance matures on September 2, 2012.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$7,000. This is an increase of \$2,000 (40.0%) from the FY 2007-08 Adopted Budget. The Increases in Reserves account totals \$7,000. This is an increase of \$2,000 (40.0%). Departmental Revenues are requested to total \$7,000. This is an increase of \$2,000 (40.0%) from last year. Therefore, the Unreimbursed Cost is zero and the budget is balanced to its own revenue. There are no major issues for the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges, or Fixed Assets are requested.

Increases in Reserves is requested at \$7,000, to be placed in the Designation for Future Appropriations.

Total departmental revenue available increases by \$2,000 (40.0%) due to an increase in anticipated Interest Apportioned.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: BOYD RANCH/STONE IMPROVMT RES DEPT 0-388  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0388

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53619 Interfund Misc. Transfer	10,060					
TOTAL OTHER CHARGES	* 10,060					*
TOTAL GROSS BUDGET	** 10,060					*
TOTAL NET BUDGET	** 10,060					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		5,000	5,000	7,000	7,000 *
TOTAL BUDGET	** 10,060		5,000	5,000	7,000	7,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	8,645	6,344	5,000	5,000	7,000	7,000
TOTAL GENERAL REVENUES	* 8,645	6,344	5,000	5,000	7,000	7,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 1,415	5,000-				*
TOTAL AVAILABLE FINANCING	** 10,060	1,344	5,000	5,000	7,000	7,000 *
UNREIMBURSED COSTS	**	1,344-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: ROYO RANCHERO CNSTRCT-LO CANAL FUND: ROYO RANCHERO CNSTRCT-LO CANAL 0389 0-389

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	1,365	2,300	2,300	68.5
* TOTAL BUDGET	0	0	1,365	2,300	2,300	68.5
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	1,365	1,149	1,100	1,800	1,800	63.6
UNDESIGNATED FUND BALANCE 7/1	1,100-	1,100-	265	500	500	88.7
TOTAL AVAILABLE FINANCING	265	49	1,365	2,300	2,300	68.5
* UNREIMBURSED COSTS	265-	49-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**           Budget Unit 0-389 Royo Ranchero Construction-Live Oak Canal

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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$2,300. This is an increase of \$935 (68.5%) from the FY 2007-08 Adopted Budget. The Increases in Reserves account totals \$2,300. This is an increase of \$935 (68.5%). Departmental Revenues are requested to total \$2,300. This is an increase of \$935 (68.5%) from last year. Therefore, the Unreimbursed Cost is zero and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$2,300, to be placed in the Designation for Future Appropriations.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROYO RANCHERO CNSTRCT-LO CANAL DEPT 0-389  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0389

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		1,365	1,365	2,300	2,300 *
TOTAL BUDGET	**		1,365	1,365	2,300	2,300 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		1,365	1,149	1,100	1,100	1,800
TOTAL GENERAL REVENUES	*	1,365	1,149	1,100	1,100	1,800 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	1,100-	1,100-	265	265	500
TOTAL AVAILABLE FINANCING	**	265	49	1,365	1,365	2,300
UNREIMBURSED COSTS	**	265-	49-			*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT      UNIT: EL CERRITO DRAINAGE DISTRICT      FUND: EL CERRITO DRAINAGE DISTRICT      0390 0-390

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	540	0	600	601	601	.2
* GROSS BUDGET	540	0	600	601	601	.2
* NET BUDGET	540	0	600	601	601	.2
APPROPRIATION FOR CONTINGENCY	0	0	60	0	0	100.0-
INCREASES IN RESERVES	0	0	285	113	113	60.4-
* TOTAL BUDGET	540	0	945	714	714	24.4-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	12	6	0	12	12	***
GENERAL REVENUES	843	514	630	630	630	.0
UNDESIGNATED FUND BALANCE 7/1	0	30	315	72	72	77.1-
TOTAL AVAILABLE FINANCING	855	550	945	714	714	24.4-
* UNREIMBURSED COSTS	315-	550-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**                      Budget Unit 0-390 El Cerrito Drainage District

The El Cerrito Drainage District provides for the operation and maintenance of the drainage system serving a small subdivision in Tierra Buena. This system consists of drop inlets, a small amount of piping, a below-ground mounted pump, and a retention pond for the purpose of draining water collected through evaporation and percolation. The district is funded by an ad valorem tax, and is obligated to provide the service for which taxes are collected. These funds are transferred to the Sutter County Water Agency (budget unit #0-320) for maintenance of the drainage system within the Agency's boundaries.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$714. This is a decrease of \$231 (24.4%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$714. This is a decrease of \$231 (24.4%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The Interfund Water Agency account funds El Cerrito's share of the ongoing maintenance costs of the retention pond.

No Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$113, to be placed in the Designation for Future Appropriations.

Total departmental revenue available decreases by \$231 (24.4%). This is due to the decrease in the Undesignated Fund Balance Available, as all un-budgeted funds were placed in the Increases in Reserves account in FY2007-08.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: EL CERRITO DRAINAGE DISTRICT DEPT 0-390  
 FUNCTION: ACTIVITY: FUND 0390

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53601 Interfund Ins ISF Premium					1	1
53653 Interfund Water Agency	540		600	600	600	600
TOTAL OTHER CHARGES	* 540		600	600	601	601 *
TOTAL GROSS BUDGET	** 540		600	600	601	601 *
TOTAL NET BUDGET	** 540		600	600	601	601 *
TOTAL APPROPRIATION FOR CONTINGENCY			60	60		*
TOTAL INCREASES IN RESERVES			285	285	113	113 *
TOTAL BUDGET	** 540		945	945	714	714 *
TOTAL USER PAY REVENUES						*
GOVERNMENTAL REVENUES						
45270 St Homeowners Property Tax	12	6			12	12
TOTAL GOVERNMENTAL REVENUES	* 12	6			12	12 *
GENERAL REVENUES						
41110 Property Tax Current Secured	704	419	550	550	550	550
41111 Property Tax Curnt Supplementl	60	12				
41120 Property Tax Current Unsecured	51	53	50	50	50	50
41220 Property Tax Prior Unsecured	1-	2				
44100 Interest Apportioned	29	28	30	30	30	30
TOTAL GENERAL REVENUES	* 843	514	630	630	630	630 *
TOTAL UNDESIGNATED FUND BALANCE 7/1		30	315	315	72	72 *
TOTAL AVAILABLE FINANCING	** 855	550	945	945	714	714 *
UNREIMBURSED COSTS	** 315-	550-				*



E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: HIGHLAND ESTATE IMPRMNT RSRVE FUND: HIGHLAND ESTATE IMPRMNT RSRVE 0391 0-391

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	14,339	4,000	4,000	72.1-
* TOTAL BUDGET	0	0	14,339	4,000	4,000	72.1-
OTHER REVENUES						
USER PAY REVENUES	10,060	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	3,879	3,392	2,200	3,500	3,500	59.1
UNDESIGNATED FUND BALANCE 7/1	1,800-	2,200-	12,139	500	500	95.9-
TOTAL AVAILABLE FINANCING	12,139	1,192	14,339	4,000	4,000	72.1-
* UNREIMBURSED COSTS	12,139-	1,192-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-391 Highland Estates Improvement Reserve

The primary purpose of this budget unit is to appropriate the interest revenue for the reserve fund related to the Limited Obligation Improvement Bonds, Highland Estates Improvement Project bond issue of \$375,380, which matures on September 2, 2013. Highland Estates is a 30-lot subdivision within the City of Yuba City, located east of Highway 99 and south of Richland Avenue along Hillcrest Avenue.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$4,000. This is a decrease of \$10,339 (72.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$4,000. This is a decrease of \$10,339 (72.1%) from last year. Therefore, the Unreimbursed Cost is zero and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges, or Fixed Assets are requested.

Increases in Reserves is requested at \$4,000, to be placed in the Designation for Future Appropriations.

Total departmental revenue available decreases by \$10,339 (72.1%). This is due to the decrease in the Undesignated Fund Balance Available, as all available, un-budgeted funds were placed in the Increases in Reserves account in FY 2007-08. These funds are requested to be placed in the Increases in Reserves account for major upgrades and improvements to the system, as indicated above.

**CAO RECOMMENDATION:**

The budget is recommended as requested. The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: HIGHLAND ESTATE IMPRVMT RSRVE DEPT 0-391  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0391

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
TOTAL GROSS BUDGET	**					*	
TOTAL NET BUDGET	**					*	
TOTAL APPROPRIATION FOR CONTINGENCY	*					*	
TOTAL INCREASES IN RESERVES	*		14,339	14,339	4,000	4,000 *	
TOTAL BUDGET	**		14,339	14,339	4,000	4,000 *	
USER PAY REVENUES							
46582 Interfund Misc. Transfer		10,060					
TOTAL USER PAY REVENUES	*	10,060				*	
TOTAL GOVERNMENTAL REVENUES	*					*	
GENERAL REVENUES							
44100 Interest Apportioned		3,879	2,200	2,200	3,500	3,500	
TOTAL GENERAL REVENUES	*	3,879	2,200	2,200	3,500	3,500 *	
TOTAL UNDESIGNATED FUND BALANCE 7/1	+	1,800-	2,200-	12,139	12,139	500	500 +
TOTAL AVAILABLE FINANCING	**	12,139	1,192	14,339	14,339	4,000	4,000 +
UNREIMBURSED COSTS	**	12,139-	1,192-				*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: STONEGATE SEWER IMPRMT CNSTR FUND: STONEGATE SEWER IMPRMT CNSTR 0394 0-394

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	899	875	875	2.7-
* TOTAL BUDGET	0	0	899	875	875	2.7-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	850	715	850	875	875	2.9
UNDESIGNATED FUND BALANCE 7/1	800-	850-	49	0	0	100.0-
TOTAL AVAILABLE FINANCING	50	135-	899	875	875	2.7-
* UNREIMBURSED COSTS	50-	135	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

DESCRIPTION:            Budget Unit 0-394 Stonegate Sewer Improvement Construction

This budget was established to appropriate funds for improvements at the Stonegate Sewer Plant. These funds will be transferred to the Tierra Buena Community Services District (Budget Unit 0-314) to pay for the improvements. Stonegate is a subdivision within the City of Yuba City, located south of Jefferson Avenue, north of Monroe Avenue, east of Royo Ranchero Drive and west of Madison Avenue.

DEPARTMENT REQUEST:

Requested Net Expenditures for FY 2008-09 total \$875. This is a decrease of \$24 (2.7%) from the FY 2007-08 Adopted Budget. Revenues are requested to total \$875. This is a decrease of \$24 (2.7%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues in the coming year.

No Salaries and Benefits, Services and Supplies, Intrafund Charges or Fixed Assets requested.

Increases in Reserves is requested at \$875, to be placed in the Designation for Future Appropriations.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: STONEGATE SEWER IMPRVMT CNSTR DEPT 0-394  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0394

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		899	899	875	875 *
TOTAL BUDGET	**		899	899	875	875 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		850	715	850	850	875
TOTAL GENERAL REVENUES	*	850	715	850	850	875 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	800-	850-	49	49	*
TOTAL AVAILABLE FINANCING	**	50	135-	899	899	875 *
UNREIMBURSED COSTS	**	50-	135			*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: RIO RAMAZA COMMUNITY SRVC DIST FUND: RIO RAMAZA COMMUNITY SRVC DIST 0395 0-395

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	3,411	4,359	4,798	5,150	5,150	7.3
OTHER CHARGES	7,927	6,222	9,512	11,610	11,610	22.1
* GROSS BUDGET	11,338	10,581	14,310	16,760	16,760	17.1
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	11,338	10,581	14,310	16,760	16,760	17.1
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	11,338	10,581	14,310	16,760	16,760	17.1
OTHER REVENUES						
USER PAY REVENUES	1,470	1,386	3,000	3,000	3,000	.0
GOVERNMENTAL REVENUES	30	15	30	30	30	.0
GENERAL REVENUES	6,028	4,363	6,400	6,900	6,900	7.8
CANCELLATION OF PRIOR YEAR RESERVES	0	0	1,440	5,967	5,967	314.4
UNDESIGNATED FUND BALANCE 7/1	7,249	4,880	3,440	863	863	74.9-
TOTAL AVAILABLE FINANCING	14,777	10,644	14,310	16,760	16,760	17.1
* UNREIMBURSED COSTS	3,439-	63-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-395 Rio Ramaza Community Service District

The Rio Ramaza Community Service District was established to provide sewer and water service to the Rio Ramaza Mobile Home Park. Due to the location of the district along the flight path of the Sacramento Metro airport, the Sacramento County Board of Supervisors has allocated and continues to allocate funds to the Sacramento Metro Airport Authority for the acquisition of properties in the Rio Ramaza Mobile Home Park. It is their intent to continue allocating funds each fiscal year until all the properties have been acquired. Fewer than ten residents remain connected to the system at this time.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$16,760. This is an increase of \$2,450 (17.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$16,760. This is an increase of \$2,450 (17.1%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no Salaries and Benefits associated with this budget.

The request for Services and Supplies increases by \$352 (7.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a minor increase in the Maintenance Structures and Improvements account.

The request for Other Charges increases by \$2,098 (22.1%) compared to the Adopted Budget in FY 2007-08. This is primarily due to the increase in charges related to administrative work performed by the Public Works department on behalf of the CSD, in addition to increased charges for weed control spraying.

No Intrafund Charges or Fixed Assets are requested.

Total departmental revenue available increases by \$2,450 (17.1%), due primarily to an increase in the Cancellation of Prior- Year-Reserves.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: RIO RAMAZA COMMUNITY SRVC DIST DEPT 0-395  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0395

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52130 Maintenance Structure/Imprvmt	237	1,456	700	700	1,000	1,000
52170 Office Expenses			50	50	50	50
52180 Professional/Specialized Svcs			548	548	600	600
52230 Special Departmental Expense	2,909	2,543	3,000	3,000	3,000	3,000
52232 Employment Training		75				
52260 Utilities	265	285	500	500	500	500
TOTAL SERVICES AND SUPPLIES	* 3,411	4,359	4,798	4,798	5,150	5,150 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	25	80	80	80	82	82
53602 Interfund Gen Insurance & Bond	10	10	18	18	12	12
53604 Interfd Weed Control Spraying	1,341		900	900	1,500	1,500
53610 Interfund Postage	6	10	14	14	16	16
53628 Interfund Admin - Misc Depts	159	5,159	1,000	1,000	9,000	9,000
53641 Interfund FW Admin Services	6,386	963	7,500	7,500	1,000	1,000
TOTAL OTHER CHARGES	* 7,927	6,222	9,512	9,512	11,610	11,610 *
TOTAL GROSS BUDGET	** 11,338	10,581	14,310	14,310	16,760	16,760 *
TOTAL NET BUDGET	** 11,338	10,581	14,310	14,310	16,760	16,760 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 11,338	10,581	14,310	14,310	16,760	16,760 *
USER PAY REVENUES						
46320 Other Chgs Current Services	1,470	1,386	3,000	3,000	3,000	3,000
TOTAL USER PAY REVENUES	* 1,470	1,386	3,000	3,000	3,000	3,000 *
GOVERNMENTAL REVENUES						
45135 St Other in Lieu	1					
45270 St Homeowners Property Tax	28	15	30	30	30	30
45380 Fed Wildlife Refuge	1					
TOTAL GOVERNMENTAL REVENUES	* 30	15	30	30	30	30 *
GENERAL REVENUES						
41110 Property Tax Current Secured	1,680	1,038	1,800	1,800	1,800	1,800
41111 Property Tax Cmnt Supplementl	134	28				
41120 Property Tax Current Unsecured	116	127	100	100	100	100
41220 Property Tax Prior Unsecured	1-	3				
44100 Interest Apportioned	4,099	3,167	4,500	4,500	5,000	5,000
TOTAL GENERAL REVENUES	* 6,028	4,363	6,400	6,400	6,900	6,900 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		1,440	1,440	5,967	5,967 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 7,249	4,880	3,440	3,440	863	863 *

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: RIO RAMAZA COMM				
COUNTY BUDGET ACT	STATE OF CALIFORNIA	(CONTINUED)				
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:				
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:				FUND 0395
FINANCING USES CLASSIFICATION	ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARTMENT	CAO
	EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST	RECOMMEND
	2006-07	4-30-08	2007-08	4-30-08	2008-09	2008-09
TOTAL AVAILABLE FINANCING	** 14,777	10,644	14,310	14,310	16,760	16,760 *
UNREIMBURSED COSTS	** 3,439-	63-				*



E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: ROYO RANCHERO CONSTRUCTION

FUND: ROYO RANCHERO CONSTRUCTION

0397 0-397

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
* GROSS BUDGET	0	0	0	0	0	.0
* NET BUDGET	0	0	0	0	0	.0
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	1,054	900	900	14.6-
* TOTAL BUDGET	0	0	1,054	900	900	14.6-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	804	677	700	900	900	28.6
UNDESIGNATED FUND BALANCE 7/1	450-	700-	354	0	0	100.0-
TOTAL AVAILABLE FINANCING	354	23-	1,054	900	900	14.6-
* UNREIMBURSED COSTS	354-	23	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

DESCRIPTION:           Budget Unit 0-397 Royo Ranchero Construction

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. Royo Ranchero Drive is located within the City of Yuba City, bounded by Jefferson Avenue to the north and Highway 20 to the south.

DEPARTMENT REQUEST:

Requested Total Expenditures for FY 2008-09 total \$900. This is a decrease of \$154 (14.6%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested at \$900. This is a decrease of \$154 (14.6%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no Salaries and Benefits associated with this budget unit.

There are no Services and Supplies, Other Charges, Intrafund Charges, or Fixed Assets requested.

Increases in Reserves is requested at \$900, to be placed in the Designation for Future Appropriations.

Total Financing Available decreases by \$154 (14.6%).

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROYO RANCHERO CONSTRUCTION DEPT 0-397  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0397

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		1,054	1,054	900	900 *
TOTAL BUDGET	**		1,054	1,054	900	900 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		804	677	700	700	900
TOTAL GENERAL REVENUES	*	804	677	700	700	900 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	450-	700-	354	354	*
TOTAL AVAILABLE FINANCING	**	354	23-	1,054	1,054	900 *
UNREIMBURSED COSTS	**	354-	23			*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: URBAN AREA RESIDENT ST LIGHTING FUND: URBAN AREA RESIDENT ST LIGHTING 3000 3-000

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	14,718	10,901	18,000	18,000	18,000	.0
OTHER CHARGES	5	16	16	16	16	.0
* GROSS BUDGET	14,723	10,917	18,016	18,016	18,016	.0
* NET BUDGET	14,723	10,917	18,016	18,016	18,016	.0
APPROPRIATION FOR CONTINGENCY	0	0	6,275	0	0	100.0-
INCREASES IN RESERVES	0	0	9,232	21,759	21,759	135.7
* TOTAL BUDGET	14,723	10,917	33,523	39,775	39,775	18.6
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	28,841	18,652	27,500	32,000	32,000	16.4
UNDESIGNATED FUND BALANCE 7/1	8,095-	3,209-	6,023	7,775	7,775	29.1
TOTAL AVAILABLE FINANCING	20,746	15,443	33,523	39,775	39,775	18.6
* UNREIMBURSED COSTS	6,023-	4,526-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 3-000 Urban Area Residential Street Lighting

The Urban Area Residential Street Lighting District was established as a zone of benefit to finance the maintenance and operation of street lighting in the district. The District is obligated to provide service for which assessments are collected. The budget includes a total of eight subdivisions located in the unincorporated area of Sutter County, which were created after the passage of Proposition 13. Assessment rates are reviewed annually and may be adjusted if necessary to meet costs. Any adjustment will be governed by the requirements of Proposition 218. The budget is prepared and administered by the Public Works Department.

**DEPARTMENT REQUEST:**

Requested Total Expenditures for FY 2008-09 total \$39,775. This is an increase of \$6,252 (18.6%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$39,775. This is an increase of \$6,252 (18.6%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no Salaries and Benefits associated with this budget unit.

The request for Services and Supplies is unchanged compared to the FY 2007-08 Adopted Budget.

The request for Other Charges is unchanged compared to the FY 2007-08 Adopted Budget. No Intrafund Charges or Fixed Assets are requested.

Increases in Reserves is requested at \$21,759, to be placed in the Designation for Future Appropriations.

Total Available Financing increases by \$6,252 (18.6%), due primarily to anticipated increases in general revenues and interest revenue.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: URBAN AREA RESIDENT ST LIGHTING DEPT 3-000 FUNCTION: ACTIVITY:			FUND 3000
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52260 Utilities		14,718	10,901	18,000	18,000	18,000	18,000
TOTAL SERVICES AND SUPPLIES	*	14,718	10,901	18,000	18,000	18,000	18,000 *
OTHER CHARGES							
53601 Interfund Ins ISF Premium		5	16	16	16	16	16
TOTAL OTHER CHARGES	*	5	16	16	16	16	16 *
TOTAL GROSS BUDGET	**	14,723	10,917	18,016	18,016	18,016	18,016 *
TOTAL NET BUDGET	**	14,723	10,917	18,016	18,016	18,016	18,016 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			6,275	6,275		*
TOTAL INCREASES IN RESERVES	*			9,232	9,232	21,759	21,759 *
TOTAL BUDGET	**	14,723	10,917	33,523	33,523	39,775	39,775 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
41222 Prop Tx Special Assmnts Curnt		18,030	9,887	17,500	17,500	19,000	19,000
41223 Prop Tax Special Assmnts Prior		463	63	500	500	500	500
44100 Interest Apportioned		10,348	8,702	9,500	9,500	12,500	12,500
TOTAL GENERAL REVENUES	*	28,841	18,652	27,500	27,500	32,000	32,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	8,095-	3,209-	6,023	6,023	7,775	7,775 *
TOTAL AVAILABLE FINANCING	**	20,746	15,443	33,523	33,523	39,775	39,775 *
UNREIMBURSED COSTS	**	6,023-	4,526-				*

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: PURCHASING

FUND: GENERAL

0001 1-205

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	112,651	97,369	137,598	233,457	233,457	69.7
SERVICES AND SUPPLIES	10,290	4,451	9,205	8,805	7,805	15.2-
OTHER CHARGES	7,499	2,746	33,086	38,042	14,097	57.4-
FIXED ASSETS	0	0	0	79,370	79,370	***
* GROSS BUDGET	130,440	104,566	179,889	359,674	334,729	86.1
INTRAFUND TRANSFERS	1,656	1,642	2,237	67,591	67,625	2,923.0
RESIDUAL EQUITY TRANS-CUT	180,455	0	315,346	0	0	100.0-
* NET BUDGET	312,551	106,208	497,472	427,265	402,354	19.1-
OTHER REVENUES						
USER PAY REVENUES	2,547	241	3,000	0	0	100.0-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
CANCELLATION OF PRIOR YEAR RESERVES	0	0	315,346	0	331,870	5.2
TOTAL OTHER REVENUES	2,547	241	318,346	0	331,870	4.2
* UNREIMBURSED COSTS	310,004	105,967	179,126	427,265	70,484	60.7-
ALLOCATED POSITIONS	2.28	2.28	2.28	4.00	4.00	75.4

**DESCRIPTION:** Budget Unit 1-205 Purchasing

The Purchasing Division is responsible for administering purchasing policies as approved by the Board of Supervisors; dealing fairly with all potential sources of supply; obtaining goods and services in an efficient and businesslike manner; consolidating purchases of like or common items; obtaining fair prices for materials, equipment, supplies and services; and generally defining how to effect cost savings and coordinate purchasing and contracting procedures for Sutter County.

The primary function of the Purchasing Division is to purchase the supplies, materials, equipment, and services required by the County staff in a time frame that meets their needs and to ensure that maximum value is obtained for each dollar spent.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$427,265. This is a decrease of \$70,207 (14.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to decrease \$3,000 from last year. There is no request for Cancellation of Prior Year Reserves.

Projects and policy issues for this budget unit in the upcoming year include reinforcing the Purchasing Division as the centralized division for purchasing and telecommunications. Because of their technical nature, receipt of telecommunication equipment, office equipment, and fixed assets are coordinated with the Purchasing Division. Additionally, Purchasing will begin using the "Just In Time" method to purchase the supplies, materials, and equipment. Purchasing will no longer have inventory in Office Stores Expense.

The request for Salaries and Benefits increases by \$95,859 (69.7%) compared to the FY 2007-08 Adopted Budget. With this request, the department is proposing to re-allocate the two positions from the Central Services budget unit (1700) to the Purchasing budget unit. Starting in FY 2008-09, the Purchasing budget unit will provide all staff support for printing, copying, paper and supplies, copier lease, and mail service. The re-allocation of positions is based on providing a more effective service at an economical cost.

The request for Other Charges increases by \$4,956 (15.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in the budgeted charges for Interfund Information Technology, Interfund Fleet Administration, Fuel & Oil, and Vehicle Maintenance.

The request for Intrafund Transfers increases by \$65,354 (2,2921.5%) compared to the FY 2007-08 Adopted Budget. The Deputy Director of General Service's salary will no longer be reflected directly through Salaries and Benefits, and will now be charged to the Purchasing budget through the Interfund Public Works Administration account.

The request for Fixed Assets increases by \$79,370 (100.0%) compared to the FY 2007-08 Adopted Budget. This is due to the request to purchase an IFAS Purchasing Software Module and a mail delivery vehicle for mail service.

#### CAO RECOMMENDATION:

This budget is recommended at \$402,354, which is \$24,911 less than requested. Revenues are recommended at \$331,870, which is \$331,870 more than requested. The Unreimbursed Cost of this budget is \$70,484, which is \$108,642 (60.7%) less than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested. The department's request to re-allocate the Central Services Assistant II and Central Services Assistant III positions to the Purchasing budget unit is recommended. It is further recommended that these positions be deleted from the Central Services position allocation schedule and added to the Purchasing (1205) position allocation schedule effective July 1, 2008. It should be noted that unreimbursed indirect costs (i.e., Mail Services staff time) to non-General Fund departments are recouped by the General Fund (budget unit #1-209) through A-87 Cost Plan charges, and are not directly reflected in this budget unit.

Services and Supplies are recommended at \$7,805, which is \$1,000 less than requested due to an adjustment in the Transportation and Travel account.

Other Charges are recommended at \$14,097, which is \$23,945 less than requested. This decrease is primarily due to a decrease in the Interfund Information Technology account based on revised charges from the service department.

Revenues are recommended at \$331,870, which is \$331,870 more than requested, due to an increase in Cancellation of Prior-Year Reserves for the following purchases.

- \$174,870 is recommended to be cancelled from the Designation for Capital Projects for the purchase of the following equipment items: IFAS Purchasing software system (Purchasing budget unit 1205), a replacement Backhoe with attachments (Water Resources budget unit 1922), Trailer (Water Resources budget unit 1922). These equipment and software items are within General Fund budget units and are not recurring expenditures, and are discussed within the individual departmental budgets.
- \$157,000 is recommended to be cancelled from the Designation for Future Vehicle Purchases for the purchase of five replacement vehicles for General Fund departments, as follows: ½ Ton Extended Cab Pick-Up (Agriculture Commissioner budget unit 2601), Flat Bed Truck (Agriculture Commissioner), Compact Extended Cab Pick-Up (Community Services Building Inspection budget unit 2701), and two ¾ Ton Extended Cab Pick-Ups (Community Services Animal Control budget unit 2701). These vehicles are also discussed within the individual departmental budgets. It should be noted that the vehicles that these five vehicles will replace had been included in the Vehicle Replacement Program, which will be closed as of June 30, 2008.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER		UNIT TITLE: PURCHASING				DEPT 1-205	
COUNTY BUDGET ACT (1985) SCHEDULE 9		STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09				FUNCTION: GENERAL FINANCE	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		71,551	61,755	86,668	86,668	150,087	150,087
51014 Other Pay		1,772	1,371				
51020 Extra Help		136	2,164				
51030 Overtime		52	86				
51100 County Contribution FICA		5,337	4,704	6,562	6,562	11,119	11,119
51110 County Contribution Retirement		11,445	10,274	14,104	14,104	24,789	24,789
51111 Retirement Allowance		5,542	4,839	6,899	6,899	11,497	11,497
51120 Co Contribution-Group Insuranc		16,521	11,831	23,020	23,020	35,340	35,340
51150 Interfund Workers Compensation		295	345	345	345	625	625
TOTAL SALARIES AND EMPLOYEE BENEFITS	*	112,651	97,369	137,598	137,598	233,457	233,457 *
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal						100	100
52060 Communications		1,613	1,624	2,500	2,500	2,500	2,500
52150 Memberships		417	390	400	400	400	400
52157 Office Stores Cost		5,967	12	3,000	3,000		
52170 Office Expenses		942	1,081	1,000	1,000	1,000	1,000
52173 Subscription-Publication			27	50	50	50	50
52190 Publication Legal Notice		408	308	300	300	300	300
52225 Office Equipment		295	351	350	350	350	350
52230 Special Departmental Expense				5	5	5	5
52232 Employment Training		155	200	500	500	1,000	1,000
52250 Transportation & Travel				500	500	2,500	1,500
52260 Utilities		493	458	600	600	600	600
TOTAL SERVICES AND SUPPLIES	*	10,290	4,451	9,205	9,205	8,805	7,805 *
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium		203	318	318	318	506	951
53608 Interfund Vehicle Rental		829		1,600	1,600		
53613 Interfund Fleet Admin						1,146	1,146
53615 Interfund Fuel & Oil						3,187	3,187
53616 Interfund Vehicle Maintenance						2,000	2,000
53620 Interfd Information Technology		6,408	2,349	31,133	31,133	31,133	6,708
53623 Interfund Fingerprints		25	25				
53685 Interfund Office Expense			20				
53689 Interfund Physical/Drug		34	34	35	35	70	105
TOTAL OTHER CHARGES	*	7,499	2,746	33,086	33,086	38,042	14,097 *
<b>FIXED ASSETS</b>							
54300 IFAS PURCHASING SOFTWARE	1					54,370	54,370
54300 MAIL DELIVERY VEHICLE	2					25,000	25,000
TOTAL FIXED ASSETS	*					79,370	79,370 *
TOTAL GROSS BUDGET	**	130,440	104,566	179,889	179,889	359,674	334,729 *
<b>INTRAFUND TRANSFERS</b>							
55202 Intrafund Postage		265	106	499	499	169	169
55203 Intrafund Printing		480	509	616	616	475	475
55204 Intrafund Copier Rental		657	765	770	770	977	977



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PURCHASING DEPT 1-205  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
55205 Intrafund Gen Insurance/Bonds	55	54	91	91	60	94
55206 Intrafund Paper and Supplies	167	176	222	222	295	295
55211 Intrafund Fingerprints	32	32	39	39	115	115
55235 Intrafund Administration Svcs					65,500	65,500
TOTAL INTRAFUND TRANSFERS	* 1,656	1,642	2,237	2,237	67,591	67,625 *
RESIDUAL EQUITY TRANS-OUT						
56100 Residual Equity Transfer Out	180,455		315,346	331,489		
TOTAL RESIDUAL EQUITY TRANS-OUT	* 180,455		315,346	331,489		*
TOTAL NET BUDGET	** 312,551	106,208	497,472	513,615	427,265	402,354 *
USER PAY REVENUES						
47500 Other Revenue	2,547	241	3,000	3,000		
TOTAL USER PAY REVENUES	* 2,547	241	3,000	3,000		*
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		315,346	315,346		331,870 *
TOTAL REVENUES	** 2,547	241	318,346	318,346		331,870 *
UNREIMBURSED COSTS	** 310,004	105,967	179,126	195,269	427,265	70,484 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DDGS Deputy Dir General Services 6781-8270 M	.28	.28	.28	.28		
BUYR Buyer 3151-3923 P	1.00	1.00	1.00	1.00	1.00	1.00
CES3 Central Services Assistant II 2502-3116 G					1.00	1.00
CES2 Central Services Assistant II 2374-2952 G					1.00	1.00
OFA2 Office Assistant II 2182-2716 G	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 2.28	2.28	2.28	2.28	4.00	4.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: SUTTER CO ST INDCP WILDWOOD W FUND: SUTTER CO ST INDCP WILDWOOD W 4011 4-011

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	5,430	1,710	3,608	3,200	3,200	11.3-
OTHER CHARGES	0	0	0	1,716	1,716	***
* GROSS BUDGET	5,430	1,710	3,608	4,916	4,916	36.3
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	5,430	1,710	3,608	4,916	4,916	36.3
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	5,430	1,710	3,608	4,916	4,916	36.3
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	3,308	1,990	3,375	3,375	3,375	.0
CANCELLATION OF PRIOR YEAR RESERVES	0	0	0	1,541	1,541	***
UNDESIGNATED FUND BALANCE 7/1	2,355	233	233	0	0	100.0-
TOTAL AVAILABLE FINANCING	5,663	2,223	3,608	4,916	4,916	36.3
* UNREIMBURSED COSTS	233-	513-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 4-011 Wildewood West Street Landscape Maintenance District

The Wildewood West Street Landscape Maintenance District was established as a zone of benefit to finance the maintenance and operation of street landscape strips in the Wildewood West subdivision, located west of Yuba City limits. Revenues are derived from assessments levied on the homes within the Wildewood West subdivision. The budget is prepared and administered by the Public Works Department.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$4,916. This is an increase of \$1,308 (36.3%) compared to the 2007-08 Adopted Budget. Revenues are requested to total \$4,916. This is an increase of \$1,308 (36.3%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no Salaries and Benefits associated with this budget unit.

The request for Services and Supplies decreases by \$408 (11.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the decrease in Professional and Specialized Services. This account funds the contract services used to maintain the assessment district.

Other Charges is requested at \$1,716 for Interfund A-87 Building Maintenance charges related to repairs performed by county forces in a prior fiscal year.

No Intrafund Charges or Fixed Assets are requested.

Total financing available is \$4,916. This is an increase of \$1,308 (36.3%) compared to the 2007-08 Adopted Budget. This is primarily due to an increase in the Cancellation of Prior Year Reserves account.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SUTTER CO ST INDCP WILLOWOOD W DEPT 4-011  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 4011

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52180 Professional/Specialized Srvs		5,430	1,710	3,608	3,608	3,200	3,200
TOTAL SERVICES AND SUPPLIES	*	5,430	1,710	3,608	3,608	3,200	3,200 *
OTHER CHARGES							
53650 Interfund A-87 Building Maint.						1,716	1,716
TOTAL OTHER CHARGES	*					1,716	1,716 *
TOTAL GROSS BUDGET	**	5,430	1,710	3,608	3,608	4,916	4,916 *
TOTAL NET BUDGET	**	5,430	1,710	3,608	3,608	4,916	4,916 *
TOTAL APPROPRIATION FOR CONTINGENCY	*						+
TOTAL INCREASES IN RESERVES	*						+
TOTAL BUDGET	**	5,430	1,710	3,608	3,608	4,916	4,916 *
TOTAL USER PAY REVENUES	*						+
TOTAL GOVERNMENTAL REVENUES	*						+
GENERAL REVENUES							
41222 Prop Tx Special Assmnts Curmt		3,125	1,875	3,125	3,125	3,125	3,125
44100 Interest Apportioned		183	115	250	250	250	250
TOTAL GENERAL REVENUES	*	3,308	1,990	3,375	3,375	3,375	3,375 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*					1,541	1,541 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	2,355	233	233	233		+
TOTAL AVAILABLE FINANCING	**	5,663	2,223	3,608	3,608	4,916	4,916 *
UNREIMBURSED COSTS	**	233-	513-				+

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: BUILDING MAINTENANCE

FUND: GENERAL

0001 1-700

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,882,917	1,653,900	2,286,958	2,262,003	2,259,003	1.2-
SERVICES AND SUPPLIES	996,756	730,872	1,024,896	1,175,550	1,128,550	10.1
OTHER CHARGES	148,187	122,750	196,154	191,346	190,775	2.7-
FIXED ASSETS	0	23,562	25,100	36,000	47,000	87.3
* GROSS BUDGET	3,027,860	2,531,084	3,533,108	3,664,899	3,625,328	2.6
INTRAFUND TRANSFERS	96,845-	163,720-	57,060-	7,372	14,865	126.1-
* NET BUDGET	2,931,015	2,367,364	3,476,048	3,672,271	3,640,193	4.7
OTHER REVENUES						
USER PAY REVENUES	353,983	368,766	390,717	469,366	425,367	8.9
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
OTHER FINANCING SOURCES	0	7,809	0	0	0	.0
TOTAL OTHER REVENUES	353,983	376,575	390,717	469,366	425,367	8.9
* UNREIMBURSED COSTS	2,577,032	1,990,789	3,085,331	3,202,905	3,214,826	4.2
ALLOCATED POSITIONS	35.50	34.50	35.50	34.00	34.00	4.2-

**DESCRIPTION:**            Budget Unit 1-700 Building Maintenance

Building Maintenance, which is a division of the Public Works Department, is responsible for the building and grounds maintenance and the janitorial services for 25 County properties. This includes maintaining the facilities for approximately 800 of the County's employees. The staff is responsible for everything from changing light bulbs to constructing new offices. The demands of this division continue to increase due to the number of buildings, the age of buildings, and the number of employees.

Maintenance projects budgeted at less than \$25,000 are included in the Building Maintenance budget. Major projects budgeted at a cost over \$25,000 are included in the Plant Acquisition budget unit.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$3,672,271. This is an increase of \$196,223 (5.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$469,366. This is an increase of \$78,649 (20.1%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$3,202,905, which is \$117,574 (3.8%) higher than the prior year.

The request for Salaries and Benefits decreases by \$24,955 (1.1%) compared to the FY 2007-08 Adopted Budget. This decrease is primarily due to a decrease in Interfund Worker's Compensation charges. Additionally, in order to improve efficiency and accuracy of time accounting, the allocation of the Deputy Director of General Services' salary will no longer be reflected directly through Salaries and Benefits. This cost will now be charged to the Building Maintenance budget through the Interfund Public Works Administration account. The request also reflects an offsetting increase due to negotiated salary increases for staff.

The request for Services and Supplies increases \$150,654 (14.7%) compared to the FY 2007-08 Adopted Budget. This is due to an increase in overall expenditures for maintenance projects requested by County departments.

The request for Other Charges decreases by \$4,808 (2.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in Interfund Vehicle Replacement Program (VRP) and Interfund Vehicle Lease. These accounts supported the VRP.

Fixed Assets are requested at \$36,000, for the purchase of a ¼ - ½ Ton Light Utility Vehicle and a ½ - ¾ Ton Pick-up truck. One vehicle has been rated "E" by Fleet Management due to high mileage and age, and is recommended for replacement. The second vehicle has been sent to auction as determined by Fleet Management, because the repairs are too costly.

The request for Intrafund Transfer increases by \$64,432 (112.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase of Intrafund Administration Services.

#### CAO RECOMMENDATION:

This budget is recommended at \$3,640,193, which is \$32,078 less than requested. Revenues are recommended at \$425,367, which is \$43,999 less than requested. The Unreimbursed Cost of this budget is \$3,214,826, which is \$129,495 (4.2%) higher than the FY 2007-08 Adopted Budget.

Salaries and Employee Benefits are recommended at \$2,259,003, which is \$3,000 less than requested. The department's request to increase Extra Help in the custodial division by \$4,000 is not recommended; however, an increase of \$1,000 is recommended due to salary and merit increases. This will allow the department to maintain the same number of extra help hours as in prior years.

Services and Supplies are recommended at \$1,128,550, which is \$47,000 less than requested due primarily to a decrease in the Maintenance of Structures/Improvements account based on recommendations from the department for necessary Building Maintenance projects.

Other Charges are recommended at \$190,775, which is \$571 less than requested.

Fixed Assets are recommended at \$47,000, for the purchase of the two requested replacement light duty vehicles. The recommendation is \$11,000 more than requested based on updated vehicle cost information provided by Fleet Management.

Intrafund Transfers are recommended at \$14,865, reflecting a reduction in the Intrafund Building Maintenance account to balance this account between departments. Since all affected departments are in the General Fund, these payments to Building Maintenance for work performed are shown as a negative expenditure, which is, in effect, "revenue" to the department.

Revenues are recommended at \$425,367, which is \$43,999 less than requested. Interfund Transfers In, which offset costs of certain requested projects, have been reduced based on recommended projects.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: BUILDING MAINTENANCE FUNCTION: GENERAL ACTIVITY: PROPERTY MANAGMENT		DEPT 1-700 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010	Permanent Salaries	994,345	896,479	1,266,198	1,266,198	1,313,330	1,313,330
51014	Other Pay	1,688	1,911				
51020	Extra Help	13,924		16,500	16,500	20,500	17,500
51030	Overtime	29,938	16,268	42,100	42,100	47,750	47,750
51100	County Contribution FICA	74,884	66,115	96,669	96,669	101,264	101,264
51110	County Contribution Retirement	158,381	145,972	206,046	206,046	216,920	216,920
51111	Retirement Allowance	75,930	68,632	96,757	96,757	100,734	100,734
51120	Co Contribution-Group Insurance	252,858	220,968	326,229	326,229	324,322	324,322
51130	Co Contrib Unemployment Insmc		1,096				
51150	Interfund Workers Compensation	280,969	236,459	236,459	236,459	137,183	137,183
<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>		<b>* 1,882,917</b>	<b>1,653,900</b>	<b>2,286,958</b>	<b>2,286,958</b>	<b>2,262,003</b>	<b>2,259,003 *</b>
<b>SERVICES AND SUPPLIES</b>							
52045	Weed Control Chemicals	4,646	4,884	6,000	6,000	6,500	6,500
52050	Clothing & Personal	7,323	4,864	10,100	10,100	12,600	12,600
52060	Communications	10,076	7,394	12,350	12,350	11,400	11,400
52090	Household Expense	116,277	98,277	113,360	113,360	130,200	130,200
52120	Maintenance Equipment	11,980	6,103	13,000	13,000	13,000	13,000
52130	Maintenance Structure/Imprvmt	354,697	212,659	280,900	302,900	248,600	206,100
52135	Software Licence & Maintenance	1,709	1,760	1,900	1,900	1,900	1,900
52136	Computer Hardware			1,000	1,000	1,000	
52150	Memberships	363	391	350	350	400	400
52160	Miscellaneous Expense	5,033		12,000	12,000	12,500	12,000
52166	General Supplies					134,600	134,600
52170	Office Expenses	3,030	1,646	2,450	2,450	3,250	2,450
52173	Subscription-Publication	424	798	1,100	1,100	1,100	1,100
52180	Professional/Specialized Svcs	68,681	19,478	75,081	75,081	54,000	54,000
52200	Rents & Leases Equipment	17,101	19,804	22,500	22,500	28,500	28,500
52210	Rents/Leases Structures/Ground	350					
52220	Small Tools	10,846	7,118	12,077	12,077	12,940	12,940
52225	Office Equipment	706	707	1,200	1,200	3,400	1,200
52230	Special Departmental Expense	2,127	3,535	3,500	3,500	4,350	4,350
52232	Employment Training	3,120	889	4,300	4,300	4,400	4,400
52249	Other Equipment	11,877	7,980	13,828	13,828	7,700	7,700
52250	Transportation & Travel	439	832	2,300	2,300	4,050	4,050
52260	Utilities	365,951	331,753	435,600	435,600	479,160	479,160
<b>TOTAL SERVICES AND SUPPLIES</b>		<b>* 996,756</b>	<b>730,872</b>	<b>1,024,896</b>	<b>1,046,896</b>	<b>1,175,550</b>	<b>1,128,550 *</b>
<b>OTHER CHARGES</b>							
53000	Other Charges		45				
53601	Interfund Ins ISF Premium	22,860	61,682	61,682	61,682	78,502	78,502
53608	Interfund Vehicle Rental	89					
53613	Interfund Fleet Admin	5,710	4,157	9,025	9,025	9,928	9,928
53615	Interfund Fuel & Oil	24,757	19,967	28,622	28,622	38,983	38,983
53616	Interfund Vehicle Maintenance	20,666	20,057	28,026	28,026	30,050	30,050
53620	Interfd Information Technology	34,394	16,270	21,837	21,837	33,298	32,727
53623	Interfund Fingerprints	25	100	75	75		
53625	Interfund Vehicle Lease	21,283		21,284	21,284		
53628	Interfund Admin - Misc Depts	15,307		21,700	21,700		

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	BUILDING MAINTENANCE				DEPT 1-700
COUNTY BUDGET ACT	STATE OF CALIFORNIA		(CONTINUED)				
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	GENERAL				
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:	PROPERTY MANAGMENT				FUND 0001
		ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARTMENT	CAO
FINANCING USES CLASSIFICATION		EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST	RECOMMEND
		2006-07	4-30-08	2007-08	4-30-08	2008-09	2008-09
53679 Interfund Admin Veh Repl Prog		729		678	678		
53685 Interfund Office Expense			33				
53688 Interfund Rents/Leases		1,558		1,560	1,560		
53689 Interfund Physical/Drug		809	439	1,665	1,665	585	585
TOTAL OTHER CHARGES	*	148,187	122,750	196,154	196,154	191,346	190,775 *
FIXED ASSETS							
54300 Equipment			23,562	25,100	25,100		
54300 Lt. Utility Veh 1/4-1/2	1					18,000	23,500
54300 Pick-up 1/2-3/4	2					18,000	23,500
TOTAL FIXED ASSETS	*		23,562	25,100	25,100	36,000	47,000 *
TOTAL GROSS BUDGET	**	3,027,860	2,531,084	3,533,108	3,555,108	3,664,899	3,625,328 *
INTRAFUND TRANSFERS							
55202 Intrafund Postage		236	121	75	75	208	208
55203 Intrafund Printing		473	240	819	819	530	530
55204 Intrafund Copier Rental		1,053	955	1,144	1,144	1,309	1,309
55205 Intrafund Gen Insurance/Bonds		1,822	1,966	3,231	3,231	2,245	2,245
55206 Intrafund Paper and Supplies		404	312	440	440	528	528
55208 Intrafund Drug Testing		39	117	43	43	43	43
55211 Intrafund Fingerprints		128	64	308	308	77	77
55230 Intrafund A-87 Building Maint.		205,509	264,729	203,120	203,120	267,568	260,075
55235 Intrafund Administration Svcs		104,509	97,234	140,000	140,000	270,000	270,000
TOTAL INTRAFUND TRANSFERS	*	96,845	163,720	57,060	57,060	7,372	14,865 *
TOTAL NET BUDGET	**	2,931,015	2,367,364	3,476,048	3,498,048	3,672,271	3,640,193 *
USER PAY REVENUES							
44208 Maintenance Training Center		5,050	6,100	5,500	5,500	6,500	6,500
44210 Rent Land and Buildings		42,731	21,180	54,000	54,000		
44212 Rent Training Center Sheriff		4,380	4,750	4,500	4,500	5,000	5,000
46557 Interfd Bldg Mtn Direct Chrgs							10,000
46558 Interfund A-87 Building Maint.		300,818	312,190	302,768	302,768	369,866	369,867
46578 Interfund Trans In-Special Rev			23,081	23,081	23,081	88,000	34,000
47500 Other Revenue		1,004	1,465	868	868		
TOTAL USER PAY REVENUES	*	353,983	368,766	390,717	390,717	469,366	425,367 *
TOTAL GOVERNMENTAL REVENUES	*						*
OTHER FINANCING SOURCES							
48300 Sale of Excess Property			7,809				
TOTAL OTHER FINANCING SOURCES	*		7,809				*
TOTAL REVENUES	**	353,983	376,575	390,717	390,717	469,366	425,367 *
UNREIMBURSED COSTS	**	2,577,032	1,990,789	3,085,331	3,107,331	3,202,905	3,214,826 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DDGS Deputy Dir General Services	6781-8270 M	.50	.50	.50	.50		



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 2008-09 ACTIVITY: PROPERTY MANAGEMENT FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
BSSU Building Services Supervisor 3910-4839 S	1.00	1.00	1.00	1.00	1.00	1.00
BSLW Building Services Lead Worker 3482-4307 G	1.00	1.00	1.00	1.00	1.00	1.00
BSWH Building Services Worker-HVAC 3291-4091 G	3.00	3.00	3.00	3.00	3.00	3.00
SBSW Senior Bldg Services Worker 3116-3879 G	3.00	3.00	3.00	3.00	3.00	3.00
BSWD Building Services Worker 2790-3482 G	3.00	2.00	3.00	2.00	2.00	2.00
GRK2 Groundskeeper II 2790-3482 G	2.00	2.00	2.00	2.00	2.00	2.00
GRK1 Groundskeeper I 2502-3116 G	2.00	2.00	2.00	2.00	2.00	2.00
SUCU Supvy Custodian 2816-3510 S	2.00	1.00	1.00	1.00	1.00	1.00
LECU Lead Custodian 2502-3116 G		1.00	1.00	1.00	1.00	1.00
CUMH Custodian-MH Inpatient Unit 2246-2790 G	1.00	1.00	1.00	1.00	1.00	1.00
CUST Custodian 2121-2641 G	16.00	16.00	16.00	16.00	16.00	16.00
OFA2 Office Assistant II 2182-2716 G	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 35.50	34.50	35.50	34.50	34.00	34.00 *

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: PLANT ACQUISITION

FUND: GENERAL

0001 1-801

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	418,206	535,960	1,025,341	1,422,610	1,422,610	38.7
OTHER CHARGES	66,038	30,032	0	0	0	.0
FIXED ASSETS	1,235,473	750,864	2,543,697	3,478,860	3,478,860	36.8
* GROSS BUDGET	1,719,717	1,316,856	3,569,038	4,901,470	4,901,470	37.3
INTRAFUND TRANSFERS	8,303	8,648	300,000-	300,000-	300,000-	.0
* NET BUDGET	1,728,020	1,325,504	3,269,038	4,601,470	4,601,470	40.8
OTHER REVENUES						
USER PAY REVENUES	878,084	60,000	2,175,250	2,698,885	2,698,885	24.1
GOVERNMENTAL REVENUES	673,417	49,554	800,000	1,565,275	1,565,275	95.7
TOTAL OTHER REVENUES	1,551,501	109,554	2,975,250	4,264,160	4,264,160	43.3
* UNREIMBURSED COSTS	176,519	1,215,950	293,788	337,310	337,310	14.8
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 1-801 Plant Acquisition

This budget unit, which is managed by the Public Works Department, includes the major County capital improvement and maintenance projects. 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 other than General Fund reserves is shown with a matching revenue account and project number. If a project is being undertaken with a spilt financing arrangement, that spilt 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.

It should be noted that projects budgeted at a cost over \$25,000 are included in the Plant Acquisition budget unit. Maintenance projects budgeted at less than \$25,000 are included in the Building Maintenance budget unit (#1700).

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended Expenditures for FY 2008-09 total \$4,601,470. This is an increase of \$1,332,432 (40.8%) from the FY 2007-08 Adopted Budget. Departmental revenues are recommended to total \$4,264,160. This is an increase of \$1,288,910 (43.3%) from last year. The requested Unreimbursed Cost of the budget is \$337,310, which is an increase of \$43,522 (14.8%) from the FY 2007-08 Adopted Budget.

Plant Acquisition projects are primarily budgeted between two expenditure accounts. Projects budgeted in account #52130, Maintenance/Structures and Improvements in the Services and Supplies account group, 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 Fixed Assets in account #54200, Structures and Improvements, are capital projects that are new acquisitions or major improvements or remodels which appreciably extend the life of the facility. Projects proposed in the Facilities Master Plan will usually be budgeted in this budget unit when approved for construction by the Board of Supervisors. In some cases, budget account #52180, Professional and Specialized Services, is used when the project is a study or an assessment.

The Public Works Director and the County Administrative Officer are recommending Board of Supervisors authorization to continue working on prior-year projects that are being re-budgeted, without waiting for the adoption of the final budget resolution. It should be noted that because building materials costs have increased over the past year, the construction cost estimates of several re-budgeted projects have also increased. These continuing projects total \$4,066,660 and include the following:

<u>Funding Source</u>	<u>Project No.</u>	<u>Description</u>	<u>Amount</u>
State Boating & Waterways Grant	0323	Tisdale Boat Ramp	\$1,565,275
General Fund	9726	Jail Fuel Tank Removal/Replace	\$150,000
Road Fund	9920	Road Tank Remediation on Samuel Drive	\$125,000
Yuba City/Live Oak/General Fund	0505	Animal Control Building Study	\$300,000
Gen'l Gov't Impact Fees (Fund 0101)	0608	Architect Design General Government Building	\$800,000
Welfare Fund	0707	Survey, Design, Repair/Replace HVAC Ducting at Welfare/Social Services @ 190 Garden Highway	\$61,800
Welfare Fund/ Mental Health Fund	0709	Repave parking lot and valley gutters at Welfare/Social Services/Mental Health, at 1965 Live Oak Blvd.	\$61,000
Criminal Justice Construction Fund	0710	Sheriff Upgrade of Main Jail Dormitory Shower/Restroom	\$75,000
Criminal Justice Construction Fund	0712	Sheriff Dept. Design and Improvements at Firing Range (Includes \$150,000 for design re-budgeted from 2007-08, plus \$230,000 for Construction phase.)	\$380,000
Airport Fund	0713	Airport Security Fencing and Lighting	\$423,585
Gen'l Gov't Impact Fees (Fund 0101)	0717	Community Services Department Space Design at 1130 Civic Center Blvd	\$125,000

The following chart summarizes the newly requested projects recommended for approval, and indicates the funding sources for those projects. The total of the newly requested projects for FY 2008-09 is \$834,810. Projects with an asterisk (\*) are recommended for immediate Board of Supervisor's authorization so that repairs or construction can take place prior to adoption of the final budget, if necessary.

<u>Funding Source</u>	<u>Project No.</u>	<u>Description</u>	<u>Estimate</u>
Fleet Fund	*0801	Replace Awning, Fleet Facility @ 275 Samuels Drive	\$30,000
Fleet Fund	*0802	Upgrade Ventilation, Fleet Facility @ 275 Samuels Drive	\$50,000
Criminal Justice Construction Fund	0804	Main Jail Control Room Remodel to include the relocation of the main Control Panel and room upgrades	\$135,000
Criminal Justice Construction Fund	0805	Sheriff's Department Dispatch Center Upgrade	\$37,500
Criminal Justice Construction Fund	0806	Increase Emergency generator Power to the Sheriff's conference, squad, and Jail control rooms	\$25,000
Criminal Justice Construction Fund	0807	Sheriff's Department Phase III Passpoint Controlled Entry	\$27,000
Criminal Justice Construction Fund	*0810	Sheriff's Upgrade of Minimum Security Jail Facility Shower/Restroom refurbish	\$108,000
Criminal Justice Construction Fund	0821	Replace Chiller unit at Jail with HVAC system – Design Phase	\$150,000
Community Service Area-C Fund	*0823	Rio Oso Fire Station Building Replacement	\$85,000
General Fund	*0825	Upgrade Children's Restroom Facility at Main Library	\$27,310
General Fund	*0826	Upgrade Main Restroom Facility at Main Library	\$50,000
General Fund	*0822	1130/1160 Civic Center Drive Parking Lot Renovation	\$80,000
General Fund	*0817	Replace three (3) HVAC units at Health Department	\$30,000

It is recommended that the \$337,310 Unreimbursed Cost of this budget be funded by the Designation for Capital Projects Reserve, which is shown as revenue in the General Revenues Budget (#1-209). It is also recommended that immediate authorization be given to the Public Works Director to continue work on prior year projects and to start work on certain time sensitive new projects, as indicated above.

The Public Works Director concurs with the Recommended Budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PLANT ACQUISITION DEPT 1-801  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PLANT ACQUISITION FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52130 Sheriff Surveillance System 164	72,567					
52130 Animal Control Building Study 505	6,556		300,000	300,000	300,000	300,000
52130 Jail Control Room Remodel 601	138					
52130 Jail Kitchen Supervisor Window 602	15,000					
52130 Ag Comm Parking Lot Expansion 604	1,964					
52130 Replace Carpet/Tile Museum Ent 606	16,172					
52130 Repair Driveway @ 512 2nd St 607	6,675					
52130 Airport Hangar Drainage Project 609	22,846					
52130 Paint Exterior 446 2nd Street 612	109,773					
52130 JAIL NEEDS ASSESSMENT 615		85,513		91,730		
52130 CLERK RECORDER INSTALL CABINET 701		7,697	15,000	15,000		
52130 ELECTIONS PARKING LOT PHASE 1 703		6,582	35,000	35,000		
52130 HS WELF & SS HVAC DUCT 707			70,000	70,000	61,800	61,800
52130 HS WELF SS PARKING LOT 1965 LO 709			61,000	61,000	61,000	61,000
52130 REMEDIATION WORK 446 2ND ST 715		66,124	72,315	72,315		
52130 MUSEUM PARKING LOT LIGHTING 716		32,968	40,000	40,000		
52130 COMMUNITY SERVICES REMODEL 717			125,000	125,000	125,000	125,000
52130 MUSEUM PARK LIGHTING 718		27,930	28,000	28,000		
52130 MH VIDEO SURVEILLANCE UPGRADE 719		26,025	29,026	29,026		
52130 REPL PORT GATE/MOTOR @ JAIL 720				40,000		
52130 AWNING REPLACE @275 SAMUELS 801					30,000	30,000
52130 HVAC INSTALL @ 275 SAMUELS 802					50,000	50,000
52130 REMODEL MAIN JAIL CONTROL RM 804					135,000	135,000
52130 DISPATCH CENTER UPGRADE 805					37,500	37,500
52130 INCR EMERGENCY GENERATOR POWER 806					25,000	25,000
52130 PH III JAIL CONTROLLED ENTRY 807					27,000	27,000
52130 MIN SECURITY SHOWERS REFURB 810					108,000	108,000
52130 REPLACE 3 HVAC HEALTH DEPT 817					30,000	30,000
52130 1130/1160 CIVIC CTR PARK RENOV 822					80,000	80,000
52130 UPGRADE LIBRARY KID'S RESTROOM 825					27,310	27,310
52130 RENOVATE MAIN LIBRARY RESTROOM 826					50,000	50,000
52130 Jail Fuel Tank Removal/Replace9726	81,834	148,098	125,000	125,000	150,000	150,000
52130 Road Tank Remediate Samuel Dr 9920	84,681	135,023	125,000	125,000	125,000	125,000
52180 JAIL NEEDS ASSESSMENT 615				27,450		
TOTAL SERVICES AND SUPPLIES *	418,206	535,960	1,025,341	1,184,521	1,422,610	1,422,610 *
OTHER CHARGES						
53654 Tisdale Boat Ramp 323	15,149	15,054				
53654 Museum Addition 456	246					
53654 Ag Comm Parking Lot Expansion 604	6,261					
53654 Airport Hangar Drainage Project 609	14,452					
53654 JAIL NEEDS ASSESSMENT 615		1,990				
53654 ELECTIONS PARKING LOT PHASE 1 703		12,469				
53654 Boyd Pump Boat Ramp 9513	11,603	519				
53654 Yuba City Boat Ramp 9514	13,079					
53654 Jail Fuel Tank Removal/Replace9726	5,248					
TOTAL OTHER CHARGES *	66,038	30,032				*
FIXED ASSETS						

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PLANT ACQUISITION DEPT 1-801  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PLANT ACQUISITION FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
54200 Mental Health Remodel	220	419,799	362,733	108,697	453,916		
54200 Tisdale Boat Ramp	323	6,908	9,278	800,000	800,000	1,565,275	1,565,275
54200 Re-Roof Health Department	429	3,201	148,493	50,000	197,384		
54200 East Nicolaus Fire Bldg Expan	430	62,828					
54200 Museum Addition	456	47,587					
54200 Sheriff Command Vehicle Struct	508	92,978	133,550		133,550		
54200 Jail Control Room Remodel	601	5,572					
54200 Sheriff Training Center Awning	603	17,979					
54200 Architech Design Gnl Govt Bldg	608	651		800,000	800,000	800,000	800,000
54200 E NICOLAUS ASPHALT SURFACING	702		60,000	60,000	60,000		
54200 FLEET REPLACE ROLL-UP DOORS	705		19,584	25,000	25,000		
54200 HS WELF & SS REPLACE RAMP	708		17,210	45,000	45,000		
54200 SHERIFF UPGRADE SHOWER/RESTRM	710			75,000	75,000	75,000	75,000
54200 SHERIFF SHOOTING RANGE IMPROV	712			150,000	150,000	380,000	380,000
54200 AIRPORT SECURITY FENCE/LIGHT	713		16	430,000	430,000	423,585	423,585
54200 REPLACE CHILLER W/ HVAC @ JAIL	821					150,000	150,000
54200 RIO OSO FIRE STATION BLDG REPL	823					85,000	85,000
54200 Boyd Pump Boat Ramp	9513	291,297					
54200 Yuba City Boat Ramp	9514	286,673					
TOTAL FIXED ASSETS		* 1,235,473	750,864	2,543,697	3,169,850	3,478,860	3,478,860 *
TOTAL GROSS BUDGET		** 1,719,717	1,316,856	3,569,038	4,354,371	4,901,470	4,901,470 *
INTRAFUND TRANSFERS							
55229 Mental Health Remodel	220	2,310					
55229 Tisdale Boat Ramp	323	560	7,420				
55229 Re-Roof Health Department	429	2,436					
55229 East Nicolaus Fire Bldg Expan	430	63					
55229 Animal Control Building Study	505	6,556		300,000-	300,000-	300,000-	300,000-
55229 Sheriff Command Vehicle Struct	508	1,674					
55229 Jail Control Room Remodel	601	411					
55229 Sheriff Training Center Awning	603	127					
55229 Ag Comm Parking Lot Expansion	604	8,225					
55229 Replace Carpet/Tile Museum Ent	606	1,898					
55229 Airport Hangar Drainage Project	609	63					
55229 Paint Exterior 446 2nd Street	612	1,772					
55229 SHERIFF SHOOTING RANGE IMPROV	712		1,228				
55229 Boyd Pump Boat Ramp	9513	3,291					
55229 Yuba City Boat Ramp	9514	6,296					
55229 Jail Fuel Tank Removal/Replace	9726	934					
55229 Road Tank Remediate Samuel Dr	9920	1,249					
TOTAL INTRAFUND TRANSFERS		* 8,303	8,648	300,000-	300,000-	300,000-	300,000-*
TOTAL NET BUDGET		** 1,728,020	1,325,504	3,269,038	4,054,371	4,601,470	4,601,470 *
USER PAY REVENUES							
46559 Mental Health Remodel	220	422,109		108,697	453,917		
46559 East Nicolaus Fire Bldg Expan	430	8,203					
46559 Airport Hangar Drainage Project	609	37,362					
46559 E NICOLAUS ASPHALT SURFACING	702		60,000	60,000	60,000		

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PLANT ACQUISITION (CONTINUED)	DEPT 1-801		
				FUNCTION: GENERAL			
				ACTIVITY: PLANT ACQUISITION	FUND 0001		
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46559 FLEET REPLACE ROLL-UP DOORS	705			25,000	25,000		
46559 HS WELF & SS HVAC DUCT	707			70,000	70,000	61,800	61,800
46559 HS WELF & SS REPLACE RAMP	708			45,000	45,000		
46559 HS WELF SS PARKING LOT 1965 LD	709			61,000	61,000	61,000	61,000
46559 AIRPORT SECURITY FENCE/LIGHT	713			430,000	430,000	423,585	423,585
46559 MH VIDEO SURVEILLANCE UPGRADE	719			29,026	29,026		
46559 AWNING REPLACE @275 SAMUELS	801					30,000	30,000
46559 HVAC INSTALL @ 275 SAMUELS	802					50,000	50,000
46559 RIO OSO FIRE STATION BLDG REPL	823					85,000	85,000
46559 Road Tank Remediate Samuel Dr	9920	85,930		125,000	125,000	125,000	125,000
46578 Sheriff Surveillance System	164	72,567					
46578 Re-Roof Health Department	429	5,637		117,482	117,482		
46578 Sheriff Command Vehicle Struct	508	94,652			133,550		
46578 Jail Control Room Remodel	601	6,122					
46578 Jail Kitchen Supervisor Window	602	15,000					
46578 Sheriff Training Center Awning	603	18,106					
46578 Architech Design Grl Govt Bldg	608	651		700,000	700,000	800,000	800,000
46578 Paint Exterior 446 2nd Street	612	111,545					
46578 JAIL NEEDS ASSESSMENT	615			91,730	119,180		
46578 CLERK RECORDER INSTALL CABINET	701			15,000	15,000		
46578 SHERIFF UPGRADE SHOWER/RESTRM	710			75,000	75,000	75,000	75,000
46578 SHERIFF SHOOTING RANGE IMPROV	712			150,000	150,000	380,000	380,000
46578 REMEDIATION WORK 446 2ND ST	715			72,315	72,315		
46578 COMMUNITY SERVICES REMODEL	717					125,000	125,000
46578 REPL FORT GATE/MOTOR @ JAIL	720				40,000		
46578 REMODEL MAIN JAIL CONTROL RM	804					135,000	135,000
46578 DISPATCH CENTER UPGRADE	805					37,500	37,500
46578 INCR EMERGENCY GENERATOR POWER	806					25,000	25,000
46578 PH III JAIL CONTROLLED ENTRY	807					27,000	27,000
46578 MIN SECURITY SHOWERS REFURB	810					108,000	108,000
46578 REPLACE CHILLER W/ HVAC @ JAIL	821					150,000	150,000
47500 Re-Roof Health Department	429	110					
47500 Sheriff Command Vehicle Struct	508	80					
47500 Paint Exterior 446 2nd Street	612	10					
TOTAL USER PAY REVENUES	*	878,084	60,000	2,175,250	2,721,470	2,698,885	2,698,885 +
GOVERNMENTAL REVENUES							
45099 St Park Bond Prop 40 Grant			45,354				
45099 Museum Addition	456	56,342					
45099 Boyd Pump Boat Ramp	9513	161,179	2,117				
45099 Yuba City Boat Ramp	9514	160,816	2,083				
45111 Tisdale Boat Ramp	323	16,097		800,000	800,000	1,565,275	1,565,275
45157 Yuba City Boat Ramp	9514	147,983					
45162 Boyd Pump Boat Ramp	9513	131,000					
TOTAL GOVERNMENTAL REVENUES	*	673,417	49,554	800,000	800,000	1,565,275	1,565,275 +
TOTAL REVENUES	**	1,551,501	109,554	2,975,250	3,521,470	4,264,160	4,264,160 +
UNREIMBURSED COSTS	**	176,519	1,215,950	293,788	532,901	337,310	337,310 +

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: PUBLIC WORKS

FUND: GENERAL

0001 1-920

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	577,883	549,431	718,784	944,559	934,559	30.0
SERVICES AND SUPPLIES	124,614	36,869	20,500	50,200	42,200	105.9
OTHER CHARGES	221,766	178,323	283,536	365,667	373,023	31.6
FIXED ASSETS	0	25,858	27,500	0	0	100.0-
* GROSS BUDGET	924,263	790,481	1,050,320	1,360,426	1,349,782	28.5
INTRAFUND TRANSFERS	400,427-	276,678-	473,237-	743,204-	743,204-	57.0
* NET BUDGET	523,836	513,803	577,083	617,222	606,578	5.1
OTHER REVENUES						
USER PAY REVENUES	379,460	213,647	516,820	518,820	514,820	.4-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
OTHER FINANCING SOURCES	1,593	0	0	0	0	.0
TOTAL OTHER REVENUES	381,053	213,647	516,820	518,820	514,820	.4-
* UNREIMBURSED COSTS	142,783	300,156	60,263	98,402	91,758	52.3
ALLOCATED POSITIONS	9.50	8.50	8.50	9.50	9.50	11.8

**DESCRIPTION:** Budget Unit 1-920 Public Works

The Public Works Department is responsible for the operation of a large number of budget units, some of which cover all or most of their expenses, but do not have administrative staff. Administrative services are provided to the County Airport, Facilities Management, Central Services, Fleet Management, Fish & Game, Parks and Recreation, Road Department, Water Agency, Water Resources, Purchasing, Veterans Hall, Water and Sewer Districts, Street Lighting and Landscape Districts, and other Special Districts.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$617,222. This is an increase of \$40,139 (7.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$518,820. This is an increase of \$2,000 (0.4%) from last year. Therefore, the Unreimbursed Cost of this budget is \$98,402, which is an increase of \$38,139 (63.5%) over the prior year.

The request for Salaries and Benefits increases by \$225,775 (31.4%) compared to the FY 2007-08 Adopted Budget. This increase reflects the full allocation of the Deputy Director of General Service's salary in this budget unit effective with the FY 2008-09 budget. In prior years, the Deputy Director's position was allocated on a percentage basis between four different budget units (Fleet Maintenance, Building Maintenance, Purchasing, and Central Services), within the Public Works department. With this request, that position will be fully allocated to the Public Works budget unit 1920, and time will be charged out to other budget units through the Interfund Public Works Administration account. The requested increase also reflects negotiated salary increases.

The request for Services and Supplies increases by \$29,700 (144.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in the Office Expenses account for furnishings, an increase in Employment Training, and Transportation and Travel, and Professional and Specialized Services accounts for consulting services to assist the Department in updating the County's Design Standards and Specifications.



The request for Other Charges increases by \$82,131 (29.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increases in the Interfund ISF Insurance, Interfund Fuel and Oil, Interfund Vehicle Maintenance, and Interfund Administration-Miscellaneous Department accounts. These accounts provide by services provided for other County budget units.

The request for Intrafund Transfers increases by \$269,967 (57.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in Intrafund Administrative Services. This account provides for reimbursement from other General Fund departments for services provided by Public Works.

No Fixed Assets are requested.

Total departmental revenue available increases by \$2,000 (0.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in Interfund Public Works Administrative Services charges.

#### CAO RECOMMENDATION:

The Net Budget is recommended at \$606,578, which is \$10,644 less than requested. Total Revenues are recommended at \$514,820, which is \$4,000 less than requested. The Recommended Unreimbursed Cost of this budget is \$91,758, which is \$31,495 (52.3%) higher than the FY 2007-08 Adopted Budget.

Salaries and Employee Benefits are recommended at \$934,559, which is \$10,000 less than requested due to a reduction in requested Extra Help funding based on a revised request from the department. Additionally, the departmental position allocation schedule reflects an increase of 1.0 FTE due to the full allocation of the Deputy Director of General Service's salary in this budget unit effective July 1, 2008. As indicated in the department request, in prior years, the Deputy Director of General Services' position was allocated on a percentage basis between four different budget units (Fleet Maintenance, Building Maintenance, Purchasing, and Central Services), within the Public Works department. With this request, that position will be fully allocated to the Public Works budget unit 1920, and time will be charged out to other budget units through the Interfund Public Works Administration account.

Services and Supplies are recommended at \$42,200, which is \$8,000 less than requested due to recommended decreases in the Computer Hardware and Employment Training accounts.

Other Charges are recommended at \$373,023, which is \$7,356 more than requested due to updated Interfund Information Technology charges provided by the service department.

Intrafund Transfers are recommended as requested at negative \$743,204 (a credit against expenses).

Revenues are recommended at \$514,820, which is \$4,000 less than requested due to a decrease in the Interfund Public Works Administration Services account in order to balance the account.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PUBLIC WORKS	FUNCTION: GENERAL OTHER GENERAL		DEPT 1-920 FUND 0001
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010	Permanent Salaries	354,410	368,510	488,332	488,332	651,261	651,261
51014	Other Pay	44,734	5,766				
51020	Extra Help	4,888	4,575			10,000	
51030	Overtime	1,446	4,694	1,500	1,500	2,500	2,500
51100	County Contribution FICA	28,589	28,631	35,290	35,290	47,538	47,538
51110	County Contribution Retirement	56,415	60,685	79,466	79,466	107,569	107,569
51111	Retirement Allowance	27,396	28,998	37,979	37,979	50,890	50,890
51120	Co Contribution-Group Insurance	54,323	43,836	72,480	72,480	72,862	72,862
51150	Interfund Workers Compensation	5,682	3,736	3,737	3,737	1,939	1,939
	<b>TOTAL SALARIES AND EMPLOYEE BENEFITS</b>	* 577,883	549,431	718,784	718,784	944,559	934,559 *
<b>SERVICES AND SUPPLIES</b>							
52060	Communications	2,730	2,511	2,400	2,400	3,000	3,000
52121	Maintenance Equipment Contract			1,500	1,500	1,500	1,500
52130	Maintenance Structure/Imprmnt	1,942	155	2,000	2,000	2,000	2,000
52135	Software License & Maintenance	1,709	1,760	1,900	1,900	1,900	1,900
52136	Computer Hardware			2,500	2,500	5,000	
52150	Memberships	445	401	500	500	600	600
52170	Office Expenses	2,126	3,348	2,500	2,500	2,500	2,500
52173	Subscription-Publication	65	249	800	800	800	800
52180	Professional/Specialized Svcs	112,231	25,926	3,500	3,500	15,000	15,000
52190	Publication Legal Notice			100	100		
52225	Office Equipment	540	54	800	800	7,700	7,700
52228	Map Supplies & Photocopying			200	200	200	200
52230	Special Departmental Expense		384	500	500	1,000	1,000
52232	Employment Training	268	120	500	500	6,000	3,000
52249	Other Equipment	2,070					
52250	Transportation & Travel	488	1,961	800	800	3,000	3,000
	<b>TOTAL SERVICES AND SUPPLIES</b>	* 124,614	36,869	20,500	20,500	50,200	42,200 *
<b>OTHER CHARGES</b>							
53601	Interfund Ins ISF Premium	1,112	2,964	2,964	2,964	3,648	3,648
53613	Interfund Fleet Admin	330	632	212	212	233	233
53615	Interfund Fuel & Oil	2,309	1,969	2,943	2,943	3,609	3,609
53616	Interfund Vehicle Maintenance	1,576	2,323	850	850	1,600	1,600
53620	Interfd Information Technology	28,569	14,466	21,507	21,507	21,507	28,863
53623	Interfund Fingerprints	50	50	25	25		
53628	Interfund Admin - Misc Depts	130,413	117,515	180,000	180,000	260,000	260,000
53685	Interfund Office Expense		20				
53689	Interfund Physical/Drug	34	68	35	35	70	70
53694	Interfund Measure M	57,373	38,316	75,000	75,000	75,000	75,000
	<b>TOTAL OTHER CHARGES</b>	* 221,766	178,323	283,536	283,536	365,667	373,023 *
<b>FIXED ASSETS</b>							
54300	Equipment		25,858	27,500	27,500		
	<b>TOTAL FIXED ASSETS</b>	*	25,858	27,500	27,500		*
	<b>TOTAL GROSS BUDGET</b>	** 924,263	790,481	1,050,320	1,050,320	1,360,426	1,349,782 *

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PUBLIC WORKS DEPT 1-920  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
INTRAFUND TRANSFERS						
55201 Intrafund Copy Services			11	11	12	12
55202 Intrafund Postage	319	186	536	536	60	60
55203 Intrafund Printing	341	152	251	251	334	334
55204 Intrafund Copier Rental	976	925	1,324	1,324	1,386	1,386
55205 Intrafund Gen Insurance/Bonds	195	259	315	315	291	291
55206 Intrafund Paper and Supplies	254	208	326	326	336	336
55211 Intrafund Fingerprints	64	32			77	77
55221 Intrafund Measure M	57,373-	45,510-	75,000-	75,000-	75,000-	75,000-
55229 Intrafund Plant Acquisition	22,449-	8,287-				
55231 Intrafund Building Inspection	27,000-		27,000-	27,000-	27,000-	27,000-
55235 Intrafund Administration Svcs	295,754-	224,643-	374,000-	374,000-	643,700-	643,700-
TOTAL INTRAFUND TRANSFERS	* 400,427-	276,678-	473,237-	473,237-	743,204-	743,204-*
TOTAL NET BUDGET	** 523,836	513,803	577,083	577,083	617,222	606,578 *
USER PAY REVENUES						
46114 Admin/Clerical Cost Fee	10,290	8,820	8,820	8,820	8,820	8,820
46153 Surveyor Parcel Map Fees	14,425	12,965	10,000	10,000	10,000	10,000
46155 Surveyor Lot Line Adjstmnt Fee	4,300	2,720	4,000	4,000	4,000	4,000
46583 Interfund FW Admin Services	109,346	72,904	147,500	147,500	216,000	194,400
46584 Interfund FW Admin-Road	241,064	116,120	280,000	280,000	280,000	280,000
47500 Other Revenue	35	118				
47503 Contribution From Oth Agency			66,500	66,500		
47515 Contrib from othr Agency Sut C						17,600
TOTAL USER PAY REVENUES	* 379,460	213,647	516,820	516,820	518,820	514,820 *
TOTAL GOVERNMENTAL REVENUES	*					*
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	1,593					
TOTAL OTHER FINANCING SOURCES	* 1,593					*
TOTAL REVENUES	** 381,053	213,647	516,820	516,820	518,820	514,820 *
UNREIMBURSED COSTS	** 142,783	300,156	60,263	60,263	98,402	91,758 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PWDI Public Works Director	9578-1629 M 1.00	1.00	1.00	1.00	1.00	1.00
DDGS Deputy Dir General Services	6781-8270 M				1.00	1.00
ADSO Admin Services Officer	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
ASCI Associate Civil Engineer	6235-7603 P 1.50	1.50	1.50	1.50	1.50	1.50
OR						
PWE2 Public Works Engineer II	5109-6235 P					
OR						
PWE1 Public Works Engineer I	4592-5619 P					
WWSO Water Wastewater System Oper	3879-4767 G 1.00					
ACC2 Accountant II	3718-4592 P 1.00	1.00	1.00	1.00	1.00	1.00
EXS2 Executive Secretary II	3205-3969 G 1.00	1.00	1.00	1.00	1.00	1.00
ACT2 Accounting Technician II	3205-3969 G 1.00	1.00	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:	PUBLIC WORKS	DEPT 1-920
COUNTY BUDGET ACT	STATE OF CALIFORNIA		(CONTINUED)	
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	GENERAL	
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:	OTHER GENERAL	FUND 0001

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
ACT1 Accounting Technician I	2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
OFA2 Office Assistant II	2182-2716 G	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	9.50	8.50	8.50	8.50	9.50	9.50 *

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: WATER RESOURCES

FUND: GENERAL

0001 1-922

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	206,821	397,342	532,228	606,465	606,465	13.9
SERVICES AND SUPPLIES	380,943	346,104	845,325	751,595	491,595	41.8-
OTHER CHARGES	183,209	342,791	176,907	60,266	64,635	63.5-
FIXED ASSETS	0	0	0	120,500	120,500	***
* GROSS BUDGET	770,973	1,086,237	1,554,460	1,538,826	1,283,195	17.5-
INTRAFUND TRANSFERS	70,758	35,953	80,775	96,515	96,515	19.5
* NET BUDGET	841,731	1,122,190	1,635,235	1,635,341	1,379,710	15.6-
OTHER REVENUES						
USER PAY REVENUES	346,698	62,258	494,039	447,645	382,645	22.5-
GOVERNMENTAL REVENUES	0	0	230,680	230,000	230,000	.3-
TOTAL OTHER REVENUES	346,698	62,258	724,719	677,645	612,645	15.5-
* UNREIMBURSED COSTS	495,033	1,059,932	910,516	957,696	767,065	15.8-
ALLOCATED POSITIONS	5.00	6.00	6.00	6.00	6.00	.0

**DESCRIPTION:** Budget Unit 1-922 Water Resources

The Water Resources Budget Unit is responsible for the operation and maintenance of the County's drainage system. The staff assigned to this unit implements water resources programs such as ground water management, flood control and Clean Water Act requirements.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$1,635,341. This is an increase of \$106 (0.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$677,645. This is a decrease of \$47,074 (6.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$957,696, which is \$47,180 (5.2%) more than the prior year.

In the coming year the division requests to continue to appropriate funds in the Professional and Specialized Services account for consultant services related to engineering and legal services on flood plain management and drainage for the County. This account also provides for consultants to provide the analysis, development and reporting on the best use of federal programs, and efforts to ensure the County receives its fair share of infrastructure funding for flood control and transportation. Additionally, this year, consulting services will be sought for a countywide drainage study and a regional Wastewater feasibility study. Consultants will also assist with developing the County's Ground Water Management Plan and other watershed special projects.

The request for Salaries and Benefits increases by \$74,237 (13.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to range and other salary increases implemented in prior years.

The request for Services and Supplies decreases by \$93,730 (11.1%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in Professional and Specialized Services for the consultant work described in the second paragraph above.

The request for Other Charges decreases by \$116,641 (65.9%). This is due to decreases in the Interfund Administration-Miscellaneous Departments account. During the preceding year, staff work had been provided by other divisions within Public Works, due to vacancies in the Deputy Director and Associate Civil Engineer positions.

The request for Intrafund Charges increases by \$15,740 (19.5%). This is primarily due to an increase in the Intrafund Postage and Printing accounts related to increased community mailings and notifications related to flood plain management and drainage issues. Increases are also noted in Administration Charges based on wage and benefit increases.

The request for Fixed Assets increases by \$120,500 (100.0%) compared to the FY 2007-08 Adopted Budget. The department is requesting a backhoe and trailer.

Total departmental revenue available decreases by \$47,074 (6.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decrease in the Contribution from Other Agency, as the City of Yuba City will no longer participate in the share of cost for some contracts related to flood and levee issues.

#### CAO RECOMMENDATION:

This budget is recommended at \$1,379,710, which is \$255,631 less than requested. Departmental Revenues are recommended at \$612,645, which is \$65,000 less than requested. Therefore, the Unreimbursed Cost of this budget unit is \$767,065, which is \$143,451 lower than the prior year.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended at \$491,595, which is \$260,000 less than requested. The Water Resources division manages a number of contracts specific to water and flood control issues. With this budget, it is recommended that two of the contracts be budgeted in the Non-Departmental Expenses budget unit, as the contract services provided are not specific only to water or flood control related issues. Therefore, the cost for these contracts has been removed from the Water Resources budget unit and is included in the Non-Departmental Expenses budget unit.

Other Charges are recommended at \$64,635, which is \$4,369 more than requested due to a budgeted increase in Interfund Information Technology charges.

Fixed Assets are recommended as requested at \$120,500, for the purchase of a backhoe (with attachments) and a trailer. The backhoe and trailer will replace aging equipment items.

Intrafund Charges are recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: WATER RESOURCES FUNCTION: GENERAL ACTIVITY: OTHER GENERAL		DEPT 1-922 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	123,858	257,172	348,813	348,813	396,781	396,781	
51014 Other Pay	310	1,688					
51020 Extra Help	13,831	8,127	13,000	13,000	13,000	13,000	
51030 Overtime	8	1,559	1,000	1,000	2,000	2,000	
51100 County Contribution FICA	9,943	19,561	26,868	26,868	30,163	30,163	
51110 County Contribution Retirement	19,733	41,887	56,372	56,372	65,537	65,537	
51111 Retirement Allowance	9,528	20,018	26,946	26,946	30,978	30,978	
51120 Co Contribution-Group Insurance	28,230	45,764	57,781	57,781	66,988	66,988	
51130 Co Contrib Unemployment Insurc		119					
51150 Interfund Workers Compensation	1,380	1,447	1,448	1,448	1,018	1,018	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 206,821	397,342	532,228	532,228	606,465	606,465 *	
<b>SERVICES AND SUPPLIES</b>							
52045 Weed Control Chemicals	14,500	11,895	15,000	15,000	16,500	16,500	
52050 Clothing & Personal	1,018	226	1,000	1,000	1,250	1,250	
52060 Communications	1,661	2,148	2,000	2,000	2,400	2,400	
52090 Household Expense		156	100	100	250	250	
52115 Misc Vehicle Maintenance	94		500	500	500	500	
52120 Maintenance Equipment	1,765	517	1,000	1,000	1,500	1,500	
52130 Maintenance Structure/Imprvmt		1,263	1,000	1,000	1,500	1,500	
52135 Software License & Maintenance			1,700	1,700	1,700	1,700	
52136 Computer Hardware		1,125	1,800	1,800	4,700	4,700	
52150 Memberships			100	100	250	250	
52170 Office Expenses	510	526	200	200	1,000	1,000	
52173 Subscription-Publication		82	45	45	45	45	
52180 Professional/Specialized Svcs	349,617	321,619	806,080	806,080	700,000	440,000	
52190 Publication Legal Notice			500	500	500	500	
52200 Rents & Leases Equipment			5,000	5,000	5,000	5,000	
52220 Small Tools	80	75	1,000	1,000	1,000	1,000	
52225 Office Equipment		481			1,500	1,500	
52230 Special Departmental Expense	4,977	3,485	5,000	5,000	5,000	5,000	
52232 Employment Training	205	764	500	500	2,500	2,500	
52249 Other Equipment	5,112				1,500	1,500	
52250 Transportation & Travel	107	744	1,500	1,500	1,500	1,500	
52260 Utilities	1,297	998	1,300	1,300	1,500	1,500	
TOTAL SERVICES AND SUPPLIES	* 380,943	346,104	845,325	845,325	751,595	491,595 *	
<b>OTHER CHARGES</b>							
53200 Contribution to Other Agencies		258,150		258,150			
53601 Interfund Ins ISF Premium	1,079	2,069	2,069	2,069	2,368	2,368	
53613 Interfund Fleet Admin	8,735	2,356	7,215	7,215	7,937	7,937	
53615 Interfund Fuel & Oil	11,110	10,459	13,416	13,416	21,069	21,069	
53616 Interfund Vehicle Maintenance	29,843	13,798	25,042	25,042	25,042	25,042	
53620 Interfd Information Technology	8,264	2,463	3,500	3,500	3,500	7,869	
53623 Interfund Fingerprints	75	25	25	25			
53625 Interfund Vehicle Lease	3,771		5,542	5,542			
53628 Interfund Admin - Misc Depts	119,880	53,430	120,000	120,000			
53679 Interfund Admin Veh Repl Prog	104		98	98			
53685 Interfund Office Expense		7					

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 2008-09 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53689 Interfund Physical/Drug	348	34			350	350
TOTAL OTHER CHARGES	* 183,209	342,791	176,907	435,057	60,266	64,635 *
FIXED ASSETS						
54300 Equipment						
54300 Backhoe w/attachments	1				98,500	98,500
54300 Trailer	2				22,000	22,000
TOTAL FIXED ASSETS	*				120,500	120,500 *
TOTAL GROSS BUDGET	** 770,973	1,086,237	1,554,460	1,812,610	1,538,826	1,283,195 *
INTRAFUND TRANSFERS						
55202 Intrafund Postage	65	102	33	33	5,000	5,000
55203 Intrafund Printing	54	124			2,500	2,500
55204 Intrafund Copier Rental	39	67	48	48	101	101
55205 Intrafund Gen Insurance/Bonds	448	543	611	611	609	609
55206 Intrafund Paper and Supplies	20	13	1	1	22	22
55208 Intrafund Drug Testing	39		43	43	129	129
55211 Intrafund Fingerprints	96	32	39	39	154	154
55229 Intrafund Plant Acquisition		360-				
55235 Intrafund Administration Svcs	69,997	35,432	80,000	80,000	88,000	88,000
TOTAL INTRAFUND TRANSFERS	* 70,758	35,953	80,775	80,775	96,515	96,515 *
TOTAL NET BUDGET	** 841,731	1,122,190	1,635,235	1,893,385	1,635,341	1,379,710 *
USER PAY REVENUES						
46509 Interfund Road Ditch Work	50,078		60,000	60,000	60,000	60,000
46530 Interfund Water Agencies	171,676		209,039	209,039	171,645	171,645
46575 Interfund Admin-Misc Depts	987	62,258			151,000	9,000
47500 Other Revenue	19,604-					
47503 Contribution From Oth Agency	143,561		225,000	225,000	65,000	
47515 Contrib from othr Agency Sut C						142,000
TOTAL USER PAY REVENUES	* 346,698	62,258	494,039	494,039	447,645	382,645 *
GOVERNMENTAL REVENUES						
45111 St Grant			230,680	230,680	230,000	230,000
TOTAL GOVERNMENTAL REVENUES	*		230,680	230,680	230,000	230,000 *
TOTAL REVENUES	** 346,698	62,258	724,719	724,719	677,645	612,645 *
UNREIMBURSED COSTS	** 495,033	1,059,932	910,516	1,168,666	957,696	767,065 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DDEW Dep Director FW-Water Resourc	7129-8682 M	1.00	1.00	1.00	1.00	1.00
ASCI Associate Civil Engineer	6235-7603 P	1.00	1.00	1.00	1.00	1.00
PWS1 Public Works Maint Super I	3510-4345 S	1.00	1.00	1.00	1.00	1.00
WWSO Water Wastewater System Oper	3879-4767 G		1.00	1.00	1.00	1.00
PWED Public Works Equip Operator	3116-3879 G	1.00	1.00	1.00	1.00	1.00
PWM2 Public Works Maint Worker II	2790-3482 G	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 5.00	6.00	6.00	6.00	6.00	6.00 *



E X E C U T I V E   S U M M A R Y

05-20-08 1:49 PM

DEPT HEAD: DOUGLAS R. GAULT

UNIT: CENTRAL SERVICES

FUND: GENERAL

0001 1-924

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	CHANGE OVER 2007-08	% CHANGE OVER 2007-08
EXPENDITURES							
SALARIES AND EMPLOYEE BENEFITS	110,767	91,262	114,224	0	0	114,224-	100.0-
SERVICES AND SUPPLIES	610,730	440,376	634,371	713,557	713,557	79,186	12.5
OTHER CHARGES	7,388	7,683	8,722	0	971	7,751-	88.9-
* GROSS BUDGET	728,885	539,321	757,317	713,557	714,528	42,789-	5.7-
INTRAFUND TRANSFERS	219,402-	166,871-	262,220-	248,119-	248,637-	13,583	5.2-
* NET BUDGET	509,483	372,450	495,097	465,438	465,891	29,206-	5.9-
OTHER REVENUES							
USER PAY REVENUES	403,771	293,926	404,844	436,513	440,608	35,764	8.8
GOVERNMENTAL REVENUES	0	0	0	0	0	0	.0
TOTAL OTHER REVENUES	403,771	293,926	404,844	436,513	440,608	35,764	8.8
* UNREIMBURSED COSTS	105,712	78,524	90,253	28,925	25,283	64,970-	72.0-
ALLOCATED POSITIONS	2.07	2.07	2.07	.00	.00	2.07-	100.0-

**DESCRIPTION:**                      Budget Unit 1-924 Central Services

Central Services provides the mechanism to expense for mail service, printing, copying, paper and supplies, and copier lease to County departments. Mail service includes collection of U.S. mail from the U.S. Post Office, sorting U.S. mail by department, and delivery of U.S. mail and interdepartmental correspondence to all County departments. The cost of mail services is recovered through the Cost Plan Allocation. Printing, copying, and printing delivery services are billed to user departments based on salaries, supplies, services and equipment maintenance needed to produce the product. Copiers are billed to user departments based on a composite rate, which includes both copier machine rental, and supply costs. The direct cost of postage and mail handling are charged to user departments by Central Services.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$465,438. This is a decrease of \$29,659 (6.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$436,513. This is an increase of \$31,669 (7.8%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$28,925, which is \$61,328 (68.0%) lower than the prior year.

With this request, the department is proposing to re-allocate the two positions from the Central Services budget unit to the Purchasing budget unit. Starting in FY 2008-09 the Purchasing budget unit (1205) will provide all staff support for printing, copying, paper and supplies, copier lease, and mail service. The re-allocation of positions is based on providing a more effective service at an economical cost.

Over the last three years, the department has shown a continued decrease in the number of billable hours for the printing and copying function within Central Services. This is primarily due to the modernization of copying, and printing innovations available to County Departments. Today's copiers and in-office printers have the ability to provide large numbers of copies at a high quality, and departments over time have chosen to duplicate and print their materials in-house rather than to send materials out to the county shop. Additionally, the County's printing presses are approximately twenty years old and not able to produce as high of quality materials in as an economical and timely manner as local printers. Replacement of equipment would come at a significant cost to

the County. With this shift in business processes, Purchasing will become the focal point for all print, copy, binding, paper, supplies, and copier requests. Related to this, all Salaries and Benefits costs are requested to be removed from the Central Services budget and placed in the Purchasing budget unit. It should be noted that there are no anticipated changes for the customer. In FY 2009-10, it is anticipated that the costs for services and supplies will also be removed from this budget unit and redistributed on a direct-charge basis to the departments and purchasing.

The request for Salaries and Benefits decreases by \$114,224 (100%) compared to the FY 2007-08 Adopted Budget. All budgeted salaries and benefits costs have been moved from the Central Services budget unit and will now be reflected in the Purchasing budget unit.

The request for Services and Supplies increases by \$79,186 (12.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to anticipated increases in the cost of postage and general supplies, an increase in Professional and Specialized Services for outside printing costs, and an increase in Rents and Leases of Equipment for copier lease costs.

The request for Other Charges decreases by \$8,722 (100%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the elimination of Interfund accounts Fuel and Oil, ISF Insurance, Fleet Admin, and Vehicle Maintenance.

The request for Intrafund Transfers (a credit against expenses) decreases by \$14,101 (0.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a decrease in postage.

No Fixed Assets are requested.

Total departmental revenue available increases by \$31,669 (7.8%) compared to the FY 2007-08 Adopted Budget. This increase in revenue is primarily due to the increase in Central Services Postage Reimbursement, and is related directly to the cost of postage.

#### CAO RECOMMENDATION:

This budget is recommended at \$465,891, which is \$453 more than requested, due to minor adjustments to Interfund and Intrafund accounts to reflect updated information.

The department's request to re-allocate the Central Services Assistant II and Central Services Assistant III positions to the Purchasing budget unit is recommended. It is further recommended that these positions be deleted from the Central Services position allocation schedule and added to the Purchasing (1205) position allocation schedule effective July 1, 2008.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CENTRAL SERVICES DEPT 1-924  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	72,979	60,045	75,470	75,470		
51014 Other Pay	67	7				
51100 County Contribution FICA	5,390	4,436	5,565	5,565		
51110 County Contribution Retirement	11,620	9,775	12,281	12,281		
51111 Retirement Allowance	5,579	4,597	5,774	5,774		
51120 Co Contribution-Group Insuranc	13,996	11,443	14,175	14,175		
51150 Interfund Workers Compensation	1,136	959	959	959		
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 110,767	91,262	114,224	114,224		*
<b>SERVICES AND SUPPLIES</b>						
52050 Clothing & Personal	117		85	85		
52060 Communications	813	641	815	815		
52090 Household Expense	605	538	200	200		
52120 Maintenance Equipment	4,170	3,865	5,250	5,250		
52158 Printing Supplies	2,005	244	2,500	2,500		
52159 Copier Paper	64,737	22,072	42,000	42,000	51,806	51,806
52170 Office Expenses	319	256	475	475		
52172 Postage		950	1,100	1,100	950	950
52175 Printing Paper	22,618	10,659	26,000	26,000		
52180 Professional/Specialized Svcs	376,091	295,991	416,851	416,851	507,871	507,871
52200 Rents & Leases Equipment	139,208	105,086	138,975	138,975	152,930	152,930
52230 Special Departmental Expense	47		70	70		
52232 Employment Training		74				
52250 Transportation & Travel			50	50		
TOTAL SERVICES AND SUPPLIES	* 610,730	440,376	634,371	634,371	713,557	713,557 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	539	579	579	579		
53613 Interfund Fleet Admin	317	837	1,042	1,042		
53615 Interfund Fuel & Oil	1,827	1,559	2,346	2,346		
53616 Interfund Vehicle Maintenance	2,386	3,892	1,850	1,850		
53620 Interfd Information Technology	2,319	816	2,905	2,905		971
TOTAL OTHER CHARGES	* 7,388	7,683	8,722	8,722		971 *
TOTAL GROSS BUDGET	** 728,885	539,321	757,317	757,317	713,557	714,528 *
<b>INTRAFUND TRANSFERS</b>						
55201 Intrafund Copy Services	2,212-	879-	5,346-	5,346-	5,881-	5,881-
55202 Intrafund Postage	164,583-	109,897-	197,854-	197,854-	169,290-	169,808-
55203 Intrafund Printing	24,803-	27,544-	39,975-	39,975-	39,515-	39,515-
55204 Intrafund Copier Rental	41,310-	31,706-	45,244-	45,244-	45,887-	45,887-
55205 Intrafund Gen Insurance/Bonds	30	31	42	42		
55206 Intrafund Paper and Supplies	15,441-	10,753-	15,343-	15,343-	17,746-	17,746-
55235 Intrafund Administration Svcs	28,917	13,877	41,500	41,500	30,200	30,200
TOTAL INTRAFUND TRANSFERS	* 219,402-	166,871-	262,220-	262,220-	248,119-	248,637-*
TOTAL NET BUDGET	** 509,483	372,450	495,097	495,097	465,438	465,891 *
<b>USER PAY REVENUES</b>						

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CENTRAL SERVICES DEPT 1-924  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
44220 Rental of Equipment	3,914	2,928	4,302	4,302	4,304	4,304
46306 Copying Services			257	257		
46321 Central Services Postage Reimb	1,277	863	1,340	1,340	1,760	1,760
46323 Printing Services	1,097	1,054	115	115	1,996	1,996
46331 Other Charges-Supplies	244	10-	129	129	5	5
46501 Interfund Postage	132,206	103,939	143,066	143,066	151,816	151,188
46502 Interfund Printing	51,196	30,547	58,066	58,066	53,647	58,370
46503 Interfund Copier Rental	78,717	59,380	82,528	82,528	87,739	87,739
46504 Interfund Copy Services	25,868	11,848	11,083	11,083	12,191	12,191
46517 Interfund Paper & Supplies	29,527	20,762	25,176	25,176	34,055	34,055
47500 Other Revenue			2,141	2,141		
47509 Court Reimbursement	79,725	62,615	76,641	76,641	89,000	89,000
TOTAL USER PAY REVENUES	* 403,771	293,926	404,844	404,844	436,513	440,608 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 403,771	293,926	404,844	404,844	436,513	440,608 *
UNREIMBURSED COSTS	** 105,712	78,524	90,253	90,253	28,925	25,283 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DDGS Deputy Dir General Services 6781-8270 M	.02	.02	.02	.02		
FIMS Fleet Maintenance Supervisor 3910-4839 S	.05	.05	.05	.05		
CES3 Central Services Assistant II 2502-3116 G	1.00	1.00	1.00	1.00		
CES2 Central Services Assistant II 2374-2952 G	1.00	1.00	1.00	1.00		
TOTAL BUDGET UNIT POSITIONS	** 2.07	2.07	2.07	2.07		*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: FISH & GAME PROPAGATION

FUND: FISH AND GAME

0006 2-703

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	7,308	8,506	16,000	16,000	16,000	.0
OTHER CHARGES	127	218	129	3,356	3,356	2,501.6
* GROSS BUDGET	7,435	8,724	16,129	19,356	19,356	20.0
* NET BUDGET	7,435	8,724	16,129	19,356	19,356	20.0
APPROPRIATION FOR CONTINGENCY	0	0	1,708	0	0	100.0-
INCREASES IN RESERVES	0	0	10,000	0	0	100.0-
* TOTAL BUDGET	7,435	8,724	27,837	19,356	19,356	30.5-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	13,580	7,346	9,400	14,400	14,400	53.2
CANCELLATION OF PRIOR YEAR RESERVES	0	0	3,724	2,964	2,964	20.4-
UNDESIGNATED FUND BALANCE 7/1	8,566	8,437	14,713	1,992	1,992	86.5-
TOTAL AVAILABLE FINANCING	22,146	15,783	27,837	19,356	19,356	30.5-
* UNREIMBURSED COSTS	14,711-	7,059-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 2-703 Fish and Game Propagation

Expenditures from this budget finance the propagation and conservation of fish and game under the direction of the Board of Supervisors and the Fish and Game Advisory Commission. This budget is financed by fines from violations of the Fish and Game Code and the available year-end fund balance. The revenue from these fines is restricted to use for fish and game purposes. Fish and Game programs are intended to educate children and young adults on wildlife activities in Sutter County, which include demonstration, training and participation in the duck egg salvage program, junior pheasant hunt, salmon aquariums for the local grade schools, field trips to fish hatcheries and wildlife preserves, junior fishing derbies, and hunter safety courses.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$19,356. This is a decrease of \$8,481 (30.5%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$19,356. This is a decrease of \$8,481 (30.5%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits are requested.

The request for Services and Supplies remains equal to the FY 2007-08 Adopted Budget. Donation requests from the Kiwanis, Westside Anglers, and Grey Lodge fishing derby will not exceed \$2,000.

The request for Other Charges increases by \$3,227 (2,501.6%) compared to the FY 2007-08 Adopted Budget. This is primarily due to support provided by Public Works administration to the Fish & Game Commission, reflected in the Interfund Public Works Administration account.

No Intrafund Charges or Fixed Assets are requested.

Total departmental revenue available decreases by \$8,481 (30.5%) compared to the FY 2007-08 Adopted Budget, due to a projected decrease in the Undesignated Fund Balance Available at 7/1.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER		UNIT TITLE: FISH & GAME PROPAGATION				DEPT 2-703	
COUNTY BUDGET ACT (1985) SCHEDULE 9		STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		FUNCTION: PUBLIC PROTECTION			
		ACTIVITY: OTHER PROTECTION		FUND 0006			
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
SERVICES AND SUPPLIES							
52160 Miscellaneous Expense	47		300	300	300	300	
52170 Office Expenses			200	200	200	200	
52207 Special Dept Exp Fish & Game	5,461	3,469	6,500	6,500	6,500	6,500	
52240 Special Dept Exp-Youth Program	1,800	5,037	9,000	9,000	9,000	9,000	
TOTAL SERVICES AND SUPPLIES	* 7,308	8,506	16,000	16,000	16,000	16,000 *	
OTHER CHARGES							
53601 Interfund Ins ISF Premium	5	16	17	17	593	593	
53610 Interfund Postage	115	124	112	112	191	191	
53611 Interfund Printing		78			172	172	
53641 Interfund PW Admin Services					2,400	2,400	
53685 Interfund Office Expense	7						
TOTAL OTHER CHARGES	* 127	218	129	129	3,356	3,356 *	
TOTAL GROSS BUDGET	** 7,435	8,724	16,129	16,129	19,356	19,356 *	
TOTAL NET BUDGET	** 7,435	8,724	16,129	16,129	19,356	19,356 *	
TOTAL APPROPRIATION FOR CONTINGENCY	*		1,708	1,708		*	
TOTAL INCREASES IN RESERVES	*		10,000	10,000		*	
TOTAL BUDGET	** 7,435	8,724	27,837	27,837	19,356	19,356 *	
TOTAL USER PAY REVENUES	*					*	
TOTAL GOVERNMENTAL REVENUES	*					*	
GENERAL REVENUES							
43210 Other Court Fines	11,231	5,325	7,000	7,000	11,000	11,000	
44100 Interest Apportioned	2,349	2,021	2,400	2,400	3,400	3,400	
TOTAL GENERAL REVENUES	* 13,580	7,346	9,400	9,400	14,400	14,400 *	
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		3,724	3,724	2,964	2,964 *	
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 8,566	8,437	14,713	14,713	1,992	1,992 *	
TOTAL AVAILABLE FINANCING	** 22,146	15,783	27,837	27,837	19,356	19,356 *	
UNREIMBURSED COSTS	** 14,711-	7,059-				*	

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: ROAD

FUND: ROAD

0003 3-100

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,229,854	1,800,551	2,473,471	2,693,447	2,693,447	8.9
SERVICES AND SUPPLIES	2,894,110	1,100,241	18,521,483	15,484,866	15,476,024	16.4-
OTHER CHARGES	964,347	559,564	1,239,927	1,184,795	1,180,537	4.8-
FIXED ASSETS	97,619	69,839	192,563	225,500	233,600	21.3
* GROSS BUDGET	6,185,930	3,530,195	22,427,444	19,588,608	19,583,608	12.7-
* NET BUDGET	6,185,930	3,530,195	22,427,444	19,588,608	19,583,608	12.7-
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	15,000	0	5,000	66.7-
* TOTAL BUDGET	6,185,930	3,530,195	22,442,444	19,588,608	19,588,608	12.7-
OTHER REVENUES						
USER PAY REVENUES	599,896	287,330	469,200	510,500	510,500	8.8
GOVERNMENTAL REVENUES	5,288,782	4,137,049	17,043,908	15,527,000	15,527,000	8.9-
GENERAL REVENUES	1,688,995	492,582	1,580,109	1,607,000	1,607,000	1.7
OTHER FINANCING SOURCES	2,070	14,563	0	0	0	.0
UNDESIGNATED FUND BALANCE 7/1	1,955,414	3,049,316	3,349,227	1,944,108	1,944,108	42.0-
TOTAL AVAILABLE FINANCING	9,535,157	7,980,840	22,442,444	19,588,608	19,588,608	12.7-
* UNREIMBURSED COSTS	3,349,227-	4,450,645-	0	0	0	.0
ALLOCATED POSITIONS	32.50	32.50	32.50	32.50	32.50	.0

**DESCRIPTION:** Budget Unit 3-100 Road Department

The Road Department is responsible for the inspection and maintenance of approximately 790 miles of County roads and 98 bridges. Additionally, the department designs and constructs new roads and bridges, and road improvements. The Road Department also performs selected maintenance related activities for other budget units administered by the Public Works Department, as well as for other departments.

**DEPARTMENT REQUEST:**

Requested Total Expenditures for FY 2008-09 total \$19,588,608. This is a decrease of \$2,853,836 (12.7%) from the FY 2007-08 Adopted Budget. Total Available Financing is requested to total \$19,588,608. This is a decrease of \$2,853,836 (12.7%) from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

Major projects for the coming year include the Federal Bridge Replacement Program, which continues to focus on the construction of the Garmire and Cranmore bridges, the Pleasant Grove Creek Bridge, Curry Creek Bridge. This year also brings the Bridge Preventative Maintenance Project funded in part by the State. An aggressive road overlay program is slated for the coming year that will include the paving of major roadways and residential areas.

The request for Salaries and Benefits increases by \$219,976 (8.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increases in Permanent Salaries, which included cost of living and salary range changes.



The request for Services and Supplies decreases by \$3,036,617 (16.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the decrease in the Professional and Specialized Services account. The decrease is primarily related to a reduction in the Federal Bridge Replacement projects and the bridge preventative maintenance projects as compared to the prior year. Expenses for materials related to road maintenance projects have been moved from the Special Department Expense account and will now be reflected in the General Supplies account (#52166) and the Special Department – Paving Material account (#52234). The total for these accounts remains the same as last year.

The request for Other Charges decreases \$55,132 (4.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the decreases in Retirement of Long Term Debt and Interest Expenses accounts. The decrease is due to not purchasing equipment, by lease, over a seven year period and purchasing the equipment in FY 07-08.

No Intrafund Charges are requested.

Fixed Assets are requested at \$225,500, for the purchase of a full-size pick-up to replace vehicle #626. Also requested are a six-wheel dump truck to replace a vehicle that was in an accident; a front loader tractor, that was budgeted in FY 2007-08 and not purchased through the lease-to-own plan and which was removed from the inventory for high maintenance costs; a replacement Lay-Mor broom (motorized); and a replacement wood chipper.

Total Available Financing decreases by \$2,853,836 (12.7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the decrease of Proposition 1B (the Highway Safety, Traffic Reduction, Air Quality and Port Security Act of 2006) funding, reflected in account #45085. Proposition 1B, passed by the California voters, authorized the state to sell \$19.9 billion in general obligation bonds to fund state and local transportation improvement projects to relieve congestion, improve movement of goods, improve air quality, and enhance safety and security of the transportation system. It should be noted that Sutter County's funding allocation for FY 2007-08 totals \$2,086,244. In FY 2008-09, Sutter County is slated to receive an additional \$790,000; however, Proposition 1B payments have been suspended for FY 2008-09 as part of the States remedy to the State budget deficit. Those payments are to be reinstated in FY 2009-10.

Additionally, Proposition 42/State AB 2928 Traffic Congestion revenue (account 45241) is requested at \$1,600,000, in anticipation of the return of payments from the Traffic Congestion Relief Fund suspended by the State in the prior year. Franchise Fee revenue (account 42050) is requested at \$430,000, due to the re-instatement of Proposition 42/AB 2928 Traffic Congestion funding to Counties, as this revenue provides the required General Fund "match."

#### CAO RECOMMENDATION:

The Road Department budget is essentially recommended as requested, and totals \$19,588,608.

Services and Supplies are recommended at \$15,476,024, which is \$8,842 less than requested. The department has requested two new software engineering programs within the Software License and Maintenance account. The cost for one program exceeds the \$5,000 threshold for Fixed Assets, therefore the \$8,100 item is recommended as a Fixed Asset and \$8,100 has been removed from the Software License and Maintenance account. Additionally, the Professional and Specialized Services account has been adjusted to balance to a recommended decrease in Interfund Information Technology charges

(reflected in Other Charges) and to balance to the recommended increase in the Increase in Reserves for the 5<sup>th</sup> Street Bridge.

Fixed Asset purchases are recommended at \$233,600. This total includes \$8,100 for the purchase of a software program, as indicated above. Additionally, the requests for Fixed Asset equipment are recommended as requested, to include a replacement Full-Size Pick-up, a replacement six-wheel dump truck, a replacement front loader tractor, a replacement Lay-Mor broom (motorized), and a replacement wood chipper.

Other Charges are recommended at \$1,180,537, which is \$4,258 less than requested, due to a decrease in budgeted Interfund Information Technology charges.

Increases in Reserves is recommended at \$5,000, to be placed in the Designated Reserve for 5<sup>th</sup> Street Bridge Maintenance, based on a revised request from the department. This reserve is maintained pursuant to an existing agreement with Yuba County.

Total Available Financing is recommended as requested at \$19,588,608, which is a decrease of \$2,853,836 (12.7%) compared to the FY 2007-08 Adopted Budget.

The FY 2006-07 and FY 2007-08 budgets reflected notable increases in both revenues and expenditures. Much of the increase in revenues and expenditures was due to additional bridge projects, financed with Federal Bridge Replacement Program revenues. These projects include the replacement of the Garmire Road Bridge, Cranmore Road Bridge, and the 5<sup>th</sup> Street Bridge Seismic Analysis. For the most part, these are large projects which span several years, and therefore a majority of the funding and expenditures for these projects is recommended to re-budgeted for FY 2008-09. The Federal Bridge Replacement Program revenue account (#45373) is recommended at \$9,275,000, which is a decrease of \$2,590,508 from the FY 2007-08 Adopted Budget, as it is anticipated that \$2,500,000 will be spent toward these projects in FY 2007-08.

As indicated in the department request, Sutter County's Proposition 1B funding allocation for FY 2007-08 totals \$2,086,244. In FY 2008-09, Sutter County is slated to receive an additional \$790,000; however, Proposition 1B payments have been suspended for FY 2008-09 as part of the States remedy to the State budget deficit. Those payments are to be reinstated in FY 2009-10. Therefore, the State Proposition 1B revenue account is recommended at \$0, reflecting a decrease of \$1,560,000 as compared to the FY 2007-08 Adopted Budget.

Proposition 42/State AB 2928 Traffic Congestion revenue (account 45241) is recommended at \$1,600,000. As indicated by the department, this recommendation is made in anticipation of the return of payments from the Traffic Congestion Relief Fund suspended by the State in the prior year. Proposition 42/State AB 2928 Traffic Congestion revenue was last received in FY 2006-07, and included a pay-back of funds borrowed by the State from the Traffic Congestion Relief Fund in Fiscal Years 2003-04 and 2004-05. Franchise Fee revenue (account 42050) is recommended at \$430,000, due to the re-instatement of Proposition 42/AB 2928 Traffic Congestion funding to Counties, as this revenue provides the required General Fund "match."

Each year, following the finalization of the budget in the fall, the Public Works department presents a Road Work Plan outlining all projects to be funded. It is anticipated that these projects will include bridge replacements as well as road rehabilitation and overlays.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROAD DEPT 3-100  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PUBLIC WAYS FUND 0003

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,340,043	1,066,115	1,528,874	1,528,874	1,691,618	1,691,618
51014 Other Pay	5,316	37,594	10,000	10,000	10,000	10,000
51020 Extra Help	82,350	59,140	60,000	60,000	80,000	80,000
51030 Overtime	15,962	10,757	18,000	18,000	20,000	20,000
51100 County Contribution FICA	106,770	86,258	112,751	112,751	133,519	133,519
51110 County Contribution Retirement	213,676	173,706	248,797	248,797	279,404	279,404
51111 Retirement Allowance	103,558	82,485	118,025	118,025	131,189	131,189
51120 Co Contribution-Group Insuranc	238,755	183,794	275,734	275,734	287,677	287,677
51130 Co Contrib Unemployment Insmc	19,382	9,412	10,000	10,000	10,000	10,000
51150 Interfund Workers Compensation	104,042	91,290	91,290	91,290	50,040	50,040
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,229,854	1,800,551	2,473,471	2,473,471	2,693,447	2,693,447 *
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals	4,156	997	4,000	4,000	4,000	4,000
52050 Clothing & Personal	9,586	3,919	10,000	10,000	12,500	12,500
52060 Communications	12,062	12,781	15,000	15,000	18,000	18,000
52090 Household Expense	2,965	2,760	1,500	1,500	3,000	3,000
52115 Misc Vehicle Maintenance	3,001	2,338	2,000	2,000	2,000	2,000
52121 Maintenance Equipment Contract	2,064	1,750	3,000	3,000	3,000	3,000
52124 Fuel & Oil	139,188	106,744	120,000	120,000	200,000	200,000
52130 Maintenance Structure/Imprvmt	1,185	663	100,000	100,000	2,000	2,000
52135 Software License & Maintenance	3,418	3,520	3,800	3,800	14,100	6,000
52136 Computer Hardware		64			3,000	3,000
52150 Memberships	375	401	375	375	450	450
52160 Miscellaneous Expense	180				100	100
52166 General Supplies					400,000	400,000
52170 Office Expenses	4,408	2,425	3,600	3,600	10,000	10,000
52173 Subscription-Publication	346	401	1,000	1,000	750	750
52180 Professional/Specialized Srvs	1,738,773	361,415	17,145,493	17,039,218	14,117,516	14,116,774
52190 Publication Legal Notice		614	500	500	750	750
52200 Rents & Leases Equipment	29,128	15,754	25,000	25,000	25,000	25,000
52210 Rents/Leases Structures/Ground	1,200	1,200	1,200	1,200	1,200	1,200
52213 Special Dept Expense Flood		25,015	25,015	25,015		
52214 Special Dept Exp 5th St Bridge	1,543	1,174	5,000	5,000	5,000	5,000
52220 Small Tools	5,205	2,261	5,000	5,000	5,000	5,000
52225 Office Equipment	401		1,000	1,000	1,500	1,500
52228 Map Supplies & Photocopying	711	880	6,000	6,000	3,000	3,000
52230 Special Departmental Expense	886,223	517,832	1,000,000	1,000,000		
52232 Employment Training	3,061	1,312	1,000	1,000	4,000	4,000
52234 Spec Dept Exp-Paving Materials					600,000	600,000
52250 Transportation & Travel	2,411	2,034	3,000	3,000	6,000	6,000
52260 Utilities	42,520	31,987	39,000	39,000	43,000	43,000
TOTAL SERVICES AND SUPPLIES	* 2,894,110	1,100,241	18,521,483	18,415,208	15,484,866	15,476,024 *
<b>OTHER CHARGES</b>						
53000 Other Charges		5				
53340 Retire Long-Term Debt			81,483			
53400 Interest Expense			26,670			
53601 Interfund Ins ISF Premium	35,945	134,141	134,141	134,141	153,579	153,579

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROAD DEPT 3-100  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PUBLIC WAYS FUND 0003

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53602 Interfund Gen Insurance & Bond	5,614	6,409	7,348	7,348	7,090	7,090
53607 Interfund FW Admin - Road	241,064	116,120	280,000	280,000	280,000	280,000
53609 Interfund Copy Services			762	762	838	838
53610 Interfund Postage	678	320	1,091	1,091	460	460
53611 Interfund Printing	382	239	445	445	526	526
53612 Interfund Copier Rental	2,463	1,570	2,176	2,176	2,266	2,266
53613 Interfund Fleet Admin	82,564	38,479	93,069	93,069	102,376	102,376
53616 Interfund Vehicle Maintenance	303,097	179,598	287,508	287,508	301,800	301,800
53620 Interfd Information Technology	38,493	11,378	32,604	32,604	32,604	28,346
53623 Interfund Fingerprints	627	125	653	653	269	269
53654 Interfund Plant Acquisition	85,930		125,000	125,000	125,000	125,000
53658 Interfund Paper & Supplies	536	303	473	473	487	487
53659 Interfund Road Ditch Work	50,078		60,000	60,000	60,000	60,000
53665 Interfund Audit Expense	1,500		1,500	1,500	1,500	1,500
53670 Interfund Overhead (A-87) Cost	112,453	70,412	102,349	102,349	112,272	112,272
53683 Interfund Drug Testing	713	312	914	914	558	558
53687 Inter Special Dept Expense	26	7				
53688 Interfund Rents/Leases					1,560	1,560
53689 Interfund Physical/Drug	2,184	146	1,741	1,741	1,610	1,610
TOTAL OTHER CHARGES	* 964,347	559,564	1,239,927	1,131,774	1,184,795	1,180,537 *
FIXED ASSETS						
54200 Structures & Improvements				20,000		
54300 Equipment	97,619	69,839	192,563	381,991		
54300 Tractor/Drag Box	1				63,000	63,000
54300 Wood Chipper	2				30,000	30,000
54300 Motorized Broom	3				25,000	25,000
54300 Dump Truck	4				80,000	80,000
54300 Pick-up Truck	5				27,500	27,500
54300 AutoCAD Civil 3D software	6					8,100
TOTAL FIXED ASSETS	* 97,619	69,839	192,563	401,991	225,500	233,600 *
TOTAL GROSS BUDGET	** 6,185,930	3,530,195	22,427,444	22,422,444	19,588,608	19,583,608 *
TOTAL NET BUDGET	** 6,185,930	3,530,195	22,427,444	22,422,444	19,588,608	19,583,608 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		15,000	15,000		5,000 *
TOTAL BUDGET	** 6,185,930	3,530,195	22,442,444	22,437,444	19,588,608	19,588,608 *
USER PAY REVENUES						
42060 Transportation Permit Oversize	28,369	23,897	30,000	30,000	30,000	30,000
46218 Reimburse Co Non-Interfd Acct			2,000	2,000		
46221 Road & Street Services	771					
46510 Interfund Fuel & Oil	3,555		7,500	7,500	7,500	7,500
46559 Interfund Plant Acquisition	66,037	30,033				
46575 Interfund Admin-Misc Depts	296,970	179,175	354,700	329,700	398,000	398,000
46578 Interfund Trans In-Special Rev	92,238			20,000		

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROAD DEPT 3-100  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PUBLIC WAYS FUND 0003

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
46615 Interfund Measure M	57,373	38,316	75,000	75,000	75,000	75,000
47500 Other Revenue	48,368	15,909				
47521 Insurance Reimbursement	6,215					
TOTAL USER PAY REVENUES	* 599,896	287,330	469,200	464,200	510,500	510,500 +
GOVERNMENTAL REVENUES						
45085 ST PROP 1B		2,086,244	1,560,000	1,560,000		
45120 St Highway Users Tax 2104	1,059,279	686,775	900,000	900,000	1,200,000	1,200,000
45121 St Highway Users Tax 2106	194,516	118,623	210,000	210,000	300,000	300,000
45129 St Prop 111 2105	900,724	598,836	850,000	850,000	1,170,000	1,170,000
45131 St Other Revenue	90,400		1,376,400	1,376,400	1,700,000	1,700,000
45135 St Other in Lieu	167					
45181 St OES Share 2006 Flood	28,747					
45241 ST AB2928 Traffic Congestion	1,167,370				1,600,000	1,600,000
45245 St RSTP Funds	650,409		277,000	277,000	277,000	277,000
45270 St Homeowners Property Tax	4,934	2,409	5,000	5,000	5,000	5,000
45316 Fed FEMA Funds 2006 Flood	9,951					
45373 Fed Bridge Replacement Prgram	858,907	644,162	11,865,508	11,865,508	9,275,000	9,275,000
45380 Fed Wildlife Refuge	136					
45394 Fed Other Aid	323,242					
TOTAL GOVERNMENTAL REVENUES	+ 5,288,782	4,137,049	17,043,908	17,043,908	15,527,000	15,527,000 +
GENERAL REVENUES						
41110 Property Tax Current Secured	293,101	170,523	320,000	320,000	300,000	300,000
41111 Property Tax Cumt Supplementl	23,898	4,914				
41120 Property Tax Current Unsecured	20,616	21,189	27,000	27,000	27,000	27,000
41220 Property Tax Prior Unsecured	184-	615				
41410 Transportation Tax	727,215		948,109	948,109	750,000	750,000
42050 Franchises	515,000	200,000	200,000	200,000	430,000	430,000
44100 Interest Apportioned	109,349	95,341	85,000	85,000	100,000	100,000
TOTAL GENERAL REVENUES	* 1,688,995	492,582	1,580,109	1,580,109	1,607,000	1,607,000 +
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	2,070	14,563				
TOTAL OTHER FINANCING SOURCES	* 2,070	14,563				*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 1,955,414	3,049,316	3,349,227	3,349,227	1,944,108	1,944,108 *
TOTAL AVAILABLE FINANCING	** 9,535,157	7,980,840	22,442,444	22,437,444	19,588,608	19,588,608 *
UNREIMBURSED COSTS	** 3,349,227-	4,450,645-				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
ASFW Asst Dir Public Works	8270- 13 M	1.00	1.00	1.00	1.00	1.00
SECE Senior Civil Engineer	6885-8383 P	1.00	1.00	1.00	1.00	1.00
ASCI Associate Civil Engineer	6235-7603 P	1.00	1.00	1.00	1.00	1.00
ASCI Associate Civil Engineer	6235-7603 P	.50	.50	.50	.50	.50
OR						
PWE2 Public Works Engineer II	5109-6235 P					
OR						

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROAD DEPT 3-100  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PUBLIC WAYS FUND 0003

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
PWE1 Public Works Engineer I 4592-5619 P						
ROME Road Maint. Superintendent 4739-5813 M	1.00	1.00	1.00	1.00	1.00	1.00
HIT3 Highway Engr Tech III 4091-5005 G	1.00	1.00	1.00	1.00	1.00	1.00
HIT2 Highway Engr Tech II 3675-4540 G	1.00	1.00	1.00	1.00	1.00	1.00
PWE2 Public Works Engineer II 5109-6235 P	1.00	1.00	1.00	1.00	1.00	1.00
OR						
PWE1 Public Works Engineer I 4592-5619 P						
PWS2 Public Works Maint Super II 3910-4839 S	2.00	2.00	2.00	2.00	2.00	2.00
PWS1 Public Works Maint Super I 3510-4345 S	1.00	1.00	1.00	1.00	1.00	1.00
PWS1 Public Works Maint Super I 3510-4345 S	2.00	2.00	2.00	2.00	2.00	2.00
PWLM Public Works Lead Maint Worker 3291-4091 G	2.00	2.00	2.00	2.00	2.00	2.00
PWEO Public Works Equip Operator 3116-3879 G	6.00	6.00	6.00	6.00	6.00	6.00
PWM2 Public Works Maint Worker II 2790-3482 G	12.00	12.00	12.00	12.00	12.00	12.00
OR						
PWM1 Public Works Maint Worker I 2502-3116 G						
OR						
PWMT Public Works Maint Wkr Trainee 2121-2641 G						
TOTAL BUDGET UNIT POSITIONS **	32.50	32.50	32.50	32.50	32.50	32.50 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT

UNIT: COUNTY AIRPORT

FUND: COUNTY AIRPORT

0005 3-200

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	2,811	2,596	3,998	3,991	3,237	19.0-
SERVICES AND SUPPLIES	122,606	95,433	162,110	163,435	160,935	.7-
OTHER CHARGES	177,457	86,625	537,956	494,177	537,902	.0
* GROSS BUDGET	302,874	184,654	704,064	661,603	702,074	.3-
* NET BUDGET	302,874	184,654	704,064	661,603	702,074	.3-
APPROPRIATION FOR CONTINGENCY	0	0	25,557	140	3,254	87.3-
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	302,874	184,654	729,621	661,743	705,328	3.3-
OTHER REVENUES						
USER PAY REVENUES	168,048	111,494	217,800	256,300	256,300	17.7
GOVERNMENTAL REVENUES	44,037	6,415	438,925	379,500	423,085	3.6-
GENERAL REVENUES	18,090	15,933	21,100	19,500	19,500	7.6-
UNDESIGNATED FUND BALANCE 7/1	124,496	51,796	51,796	6,443	6,443	87.6-
TOTAL AVAILABLE FINANCING	354,671	185,638	729,621	661,743	705,328	3.3-
* UNREIMBURSED COSTS	51,797-	984-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 3-200 County Airport

The County Airport budget consists of expenditures and revenues necessary to operate and maintain the Sutter County Airport for general aviation purposes. The County Airport is located at 100 Airport Road in Yuba City.

**DEPARTMENT REQUEST:**

Requested Expenditures for FY 2008-09 total \$661,743. This is a decrease of \$67,878 (9.3%) from the FY 2007-08 Adopted Budget. Appropriations for Contingencies decreased by \$25,417 as compared to the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$661,743, which is a decrease of \$67,878 (9.3%) from last year.

Major projects and policy issues for this budget unit in the upcoming year include the addition of safety fencing and lighting and the application for Grants from FAA and Cal-Trans for approximately 97.5% of the required funds, with a 2.5% local match for the remaining funding to be provided by the Airport fund.

Additionally, Rents Land and Buildings is requested to increase \$49,000 (72.3%) as compared to the FY 2007-08 Adopted Budget. This increase in rents is required to maintain a proper balance between revenues and the expenditures required to maintain and operate the airport. The airport operates within its own fund, and must balance to its own revenue. The last general rent increase was approved by the Board of Supervisors in January, 1992. This recommended increase in rents will be presented to the Board in June for possible adoption.

The request for Services and Supplies increased by \$1,325 (0.8%) compared to the FY 2007-08 Adopted Budget.

The request for Other Charges decreased by \$43,779 (10.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the Construction phase of the Interfund Plant Acquisition safety fencing and lighting project being postponed to FY 2008-09. Also included is the request to repair the roof at 100 Airport Road.

Total departmental revenue available decreased by \$67,878 (9.3%) compared to the FY 2007-08 Adopted Budget. This is primarily due to the decrease in Governmental Revenues and Fund Balance Available.

CAO RECOMMENDATION:

This budget is recommended at \$705,328. This recommendation includes minor adjustments to expenditure accounts to reflect historic actual expenditures. Additionally, the expenditures and grant revenues related to the security lighting and fencing project, which is being re-budgeted from the prior year, have been adjusted based on updated information. Total revenues have been balanced to expenditures, and there is no Unreimbursed Cost.

The department's request to include a rents increase in the Rents Land and Buildings account is recommended in order to balance the Airport revenues to operating expenditures in this budget. The request is recommended with the understanding that if the recommendation to increase rents at the Airport facility is not ultimately approved by the Board of Supervisors, the department will be required to return to the Board of Supervisors to ask that the County make a contribution of General Fund monies to sustain operations at the facility. As the department indicated above, this recommended increase in rents will be presented to your Board in June for possible adoption.

The Public Works Director concurs with the recommended budget.



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	COUNTY AIRPORT				DEPT 3-200
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	PUBLIC WAYS AND FACILITIES				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	TRANSPORTATION TERMINALS				FUND 0005
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
	51020 Extra Help	2,598	2,399	3,700	3,700	3,700	3,000
	51100 County Contribution FICA	199	184	284	284	284	230
	51150 Interfund Workers Compensation	14	13	14	14	7	7
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 2,811	2,596	3,998	3,998	3,991	3,237 *
SERVICES AND SUPPLIES							
	52045 Weed Control Chemicals	1,621	521	900	900	2,000	2,000
	52060 Communications	1,131	575	1,100	1,100	1,200	1,200
	52090 Household Expense			50	50	50	50
	52121 Maintenance Equipment Contract	429	400	500	500	500	500
	52124 Fuel & Oil	97,357	68,368	125,000	125,000	125,000	125,000
	52130 Maintenance Structure/Imprvmt	4,493	10,827	15,000	15,000	14,500	12,000
	52150 Memberships			35	35	50	50
	52170 Office Expenses	22		350	350	100	100
	52180 Professional/Specialized Svcs	500				1,500	1,500
	52230 Special Departmental Expense	5,021	5,050	6,000	6,000	5,000	5,000
	52232 Employment Training	85	85	250	250	85	85
	52237 Special Department Exp-Other		20				
	52242 Special Dept Exp-Safety/Enviro	175	175	175	175	200	200
	52250 Transportation & Travel	505	482	750	750	750	750
	52260 Utilities	11,267	8,930	12,000	12,000	12,500	12,500
	TOTAL SERVICES AND SUPPLIES	* 122,606	95,433	162,110	162,110	163,435	160,935 *
OTHER CHARGES							
	53340 Retire Long-Term Debt	10,848	11,505	11,505	11,505	12,163	12,163
	53400 Interest Expense	6,584	6,036	6,036	6,036	5,435	5,435
	53602 Interfund Gen Insurance & Bond	6,048	5,929	6,316	6,316	6,658	6,658
	53604 Interfd Weed Control Spraying	2,788	534	4,100	4,100		
	53610 Interfund Postage	509	300	513	513	371	371
	53611 Interfund Printing	48	48	123	123	108	108
	53612 Interfund Copier Rental	338	90	414	414	117	117
	53628 Interfund Admin - Misc Depts	6,901	4,538	2,000	2,000	5,000	5,000
	53641 Interfund FW Admin Services	32,080	24,195	32,500	32,500	40,000	40,000
	53654 Interfund Plant Acquisition	37,362		430,000	430,000	380,000	423,585
	53658 Interfund Paper & Supplies	29	19	2	2	41	41
	53670 Interfund Overhead (A-87) Cost	73,850	33,335	44,447	44,447	34,249	34,249
	53687 Inter Special Dept Expense	72	96				140
	53689 Interfund Physical/Drug					35	35
	53692 Inter Maintenance & Improvmt					10,000	10,000
	TOTAL OTHER CHARGES	* 177,457	86,625	537,956	537,956	494,177	537,902 *
	TOTAL GROSS BUDGET	** 302,874	184,654	704,064	704,064	661,603	702,074 *
	TOTAL NET BUDGET	** 302,874	184,654	704,064	704,064	661,603	702,074 *
	TOTAL APPROPRIATION FOR CONTINGENCY	*		25,557	25,557	140	3,254 *
	TOTAL INCREASES IN RESERVES	*					*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: COUNTY AIRPORT (CONTINUED) FUNCTION: PUBLIC WAYS AND FACILITIES ACTIVITY: TRANSPORTATION TERMINALS		DEPT 3-200 FUND 0005	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL BUDGET		** 302,874	184,654	729,621	729,621	661,743	705,328 *
USER PAY REVENUES							
44210 Rent Land and Buildings		67,748	58,490	72,000	72,000	121,000	121,000
44231 Airport Fuel		100,000	52,600	145,000	145,000	135,000	135,000
46337 Deposit From Others				500	500		
46609 Interfund Rents/Leases		300	250	300	300	300	300
47500 Other Revenue			154				
TOTAL USER PAY REVENUES		* 168,048	111,494	217,800	217,800	256,300	256,300 *
GOVERNMENTAL REVENUES							
45115 St Aid for Aviation		20,000		10,000	10,000	10,000	10,000
45116 St CAAP Grant Improvmt Project		12,261		20,425	20,425	11,000	11,000
45374 Fed FAA Grant Impact Project		11,776	6,415	408,500	408,500	358,500	402,085
TOTAL GOVERNMENTAL REVENUES		* 44,037	6,415	438,925	438,925	379,500	423,085 *
GENERAL REVENUES							
41120 Property Tax Current Unsecured		13,096	14,059	15,000	15,000	15,000	15,000
44100 Interest Apportioned		4,994	1,874	6,100	6,100	4,500	4,500
TOTAL GENERAL REVENUES		* 18,090	15,933	21,100	21,100	19,500	19,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1		* 124,496	51,796	51,796	51,796	6,443	6,443 *
TOTAL AVAILABLE FINANCING		** 354,671	185,638	729,621	729,621	661,743	705,328 *
UNREIMBURSED COSTS		** 51,797-	984-				*

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	141,227	91,112	180,000	180,000	180,000	.0
* GROSS BUDGET	141,227	91,112	180,000	180,000	180,000	.0
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	141,227	91,112	180,000	180,000	180,000	.0
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	141,227	91,112	180,000	180,000	180,000	.0
TOTAL OTHER REVENUES	141,227	91,112	180,000	180,000	180,000	.0
* UNREIMBURSED COSTS	0	0	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**      Budget Unit 3-300 Transportation Development

This budget unit finances the County's portion of the Yuba-Sutter Transportation Authority for the residents of the unincorporated area of Sutter County. Funding of this program comes from the County's share of the Local Transportation Fund (LTF) and is used to fund unmet transit needs. State law requires that LTF money must be used to satisfy any unmet transit needs.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$180,000. This is unchanged from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$180,000. This is unchanged from last year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

There are no major issues for the coming year.

No Salaries and Benefits or Services and Supplies are requested.

The request for Other Charges remains unchanged from the FY 2007-08 Adopted Budget.

No Intrafund Charges or Fixed Assets are requested.

Total departmental revenue available is \$180,000, which is unchanged from the FY 2007-08 Adopted Budget.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1965) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: TRANSPORTATION DEVELOPMENT FUNCTION: PUBLIC WAYS AND FACILITIES ACTIVITY: TRANSPORTATION SYSTEMS			DEPT 3-300 FUND 0001
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	GAO RECOMMEND 2008-09
OTHER CHARGES							
53200 Contribution to Other Agencies		141,227	91,112	180,000	180,000	180,000	180,000
TOTAL OTHER CHARGES		* 141,227	91,112	180,000	180,000	180,000	180,000 *
TOTAL GROSS BUDGET		** 141,227	91,112	180,000	180,000	180,000	180,000 *
TOTAL NET BUDGET		** 141,227	91,112	180,000	180,000	180,000	180,000 *
TOTAL USER PAY REVENUES		*					*
GOVERNMENTAL REVENUES							
41410 Transportation Tax		141,227	91,112	180,000	180,000	180,000	180,000
TOTAL GOVERNMENTAL REVENUES		* 141,227	91,112	180,000	180,000	180,000	180,000 *
TOTAL REVENUES		** 141,227	91,112	180,000	180,000	180,000	180,000 *
UNREIMBURSED COSTS		**					*

E X E C U T I V E   S U M M A R Y

DEPT HEAD: DOUGLAS R. GAULT      UNIT: CDBG-RIO RAMAZA GRANT      FUND: HOUSING REHABILITATION CDBG      0009 4-406

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	0	0	16,198	17,048	17,048	5.2
* GROSS BUDGET	0	0	16,198	17,048	17,048	5.2
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	0	0	16,198	17,048	17,048	5.2
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	594	500	700	850	850	21.4
UNDESIGNATED FUND BALANCE 7/1	14,904	15,498	15,498	16,198	16,198	4.5
TOTAL AVAILABLE FINANCING	15,498	15,998	16,198	17,048	17,048	5.2
* UNREIMBURSED COSTS	15,498-	15,998-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**      Budget Unit 4-406 CDBG Rio Ramaza

This budget was established as a requirement of the Community Development Block Grant (CDBG). This budget unit appropriates funds for reimbursements to consultants for special departmental services and for County staff charges that are incurred in the process of writing grant applications to the State of California for the funding for CDBG related projects. This project is for the installation of wells to income eligible residents of Rio Ramaza. Rio Ramaza is a small sub-division in the unincorporated area of Sutter County, bordering Sacramento County. This fund will be closed when all obligations have been met. In the prior fiscal year the fund was anticipated to be closed. The department is currently working with the Department of Housing and Community Development, which operates the CDBG program, to finalize the closing of this fund.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$17,048. This is an increase of \$850 (5.2%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$17,048. This is an increase of \$850 (5.2%) from last year. Therefore, the requested Unreimbursed Cost is zero and the budget is balanced to its own revenue.

There are no Salaries and Benefits associated with this budget unit.

The request for Services and Supplies increases by \$850 (5.2%). The Special Departmental Expense account will reimburse the State, contractor, or any agency that may claim against the CDBG project once agreement is reached with the Department of Housing and Community Development.

**CAO RECOMMENDATION:**

The budget is recommended as requested.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CDBG-RIO RAMAZA GRANT DEPT 4-406  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: SANITATION FUND 0009

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52230 Special Departmental Expense				16,198	16,198	17,048	17,048
TOTAL SERVICES AND SUPPLIES	*			16,198	16,198	17,048	17,048 *
TOTAL GROSS BUDGET	**			16,198	16,198	17,048	17,048 *
TOTAL NET BUDGET	**			16,198	16,198	17,048	17,048 *
TOTAL USER PAY REVENUES	*						+
TOTAL GOVERNMENTAL REVENUES	*						+
GENERAL REVENUES							
44100 Interest Apportioned		594	500	700	700	850	850
TOTAL GENERAL REVENUES	*	594	500	700	700	850	850 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	14,904	15,498	15,498	15,498	16,198	16,198 *
TOTAL AVAILABLE FINANCING	**	15,498	15,998	16,198	16,198	17,048	17,048 *
UNREIMBURSED COSTS	**	15,498-	15,998-				+

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: PARKS & RECREATION

FUND: GENERAL

0001 7-101

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	85,551	122,736	53,740	1,065,060	1,065,060	1,881.9
OTHER CHARGES	25,448	8,932	34,932	125,238	125,238	258.5
* GROSS BUDGET	110,999	131,668	88,672	1,190,298	1,190,298	1,242.4
INTRAFUND TRANSFERS	166,505	195,499	180,371	264,056	264,056	46.4
* NET BUDGET	277,504	327,167	269,043	1,454,354	1,454,354	440.6
OTHER REVENUES						
USER PAY REVENUES	20,255	11,799	14,700	14,700	14,700	.0
GOVERNMENTAL REVENUES	47,479	47,479	25,000	1,118,000	1,118,000	4,372.0
TOTAL OTHER REVENUES	67,734	59,278	39,700	1,132,700	1,132,700	2,753.1
* UNREIMBURSED COSTS	209,770	267,889	229,343	321,654	321,654	40.3
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 7-101 Parks and Recreation

The Parks and Recreation budget provides for routine maintenance services and improvements for three parks (Harter, Donahue, and Live Oak Riverfront), three boat ramps (Boyd's Pump, Yuba City, and Live Oak Riverfront), and associated structures and grounds. These activities are budgeted and administered by the Facilities Management Division of the Public Works Department.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$1,454,354. This is an increase of \$1,185,311 (440.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues total \$1,132,700. This is an increase of \$1,093,000 (2,753.1%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$321,654, which is \$92,311 (40.3%) higher than the prior year.

Major projects for FY 2008-09 include the construction of a new boat ramp at Live Oak Park, funded by a State Department of Boating and Waterways grant.

The request for Services and Supplies increases \$1,011,320 (1881.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increases in the Professional and Specialized Services account, directly related to the Live Oak Park boat ramp project.

The request for Other Charges increases by \$90,306 (258.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in the Interfund Admin-Miscellaneous Departments account, which represents charges for engineering work performed by the Public Works department's Road division for the Live Oak Park boat ramp project. The request for Intrafund Transfers increases by \$83,685 (46.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a projected increase in Intrafund Public Works Administration and Intrafund A-87 Building Maintenance charges.

No Fixed Assets are requested.

Revenues are requested to total \$1,132,700. This is an increase of \$1,093,000 (2,753.1%) from last year. This increase is due to the inclusion of the State Boating and Waterways grant funds, totaling \$1,118,000, for the Live Oak Park boat ramp project.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Public Works Director concurs with the recommended budget.



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PARKS & RECREATION DEPT 7-101  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1965) HEDGET UNIT FINANCING USES DETAIL FUNCTION: RECREATION & CULTURAL SERVICES  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: RECREATIONAL FACILITIES FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SERVICES AND SUPPLIES</b>						
52045 Weed Control Chemicals	1,680	1,030	2,500	2,500	2,750	2,750
52060 Communications	762	1,013	1,500	1,500	1,500	1,500
52090 Household Expense	116	449	75	75	250	250
52120 Maintenance Equipment	756	95	1,500	1,500	1,500	1,500
52124 Fuel & Oil	461	555	1,000	1,000	1,000	1,000
52130 Maintenance Structure/Imprvmt	60,718	7,344	18,000	18,000	18,000	18,000
52170 Office Expenses	20	166	200	200	200	200
52180 Professional/Specialized Svcs	419	95,427	9,200	134,200	1,009,500	1,009,500
52200 Rents & Leases Equipment	99		300	300	300	300
52220 Small Tools	856	585	2,505	2,505	2,500	2,500
52230 Special Departmental Expense	725	768	400	400	1,000	1,000
52232 Employment Training			200	200	200	200
52249 Other Equipment	5,206		2,360	2,360	2,360	2,360
52260 Utilities	13,733	15,304	14,000	14,000	24,000	24,000
TOTAL SERVICES AND SUPPLIES	* 85,551	122,736	53,740	178,740	1,065,060	1,065,060 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	171	1,942	1,942	1,942	2,079	2,079
53613 Interfund Fleet Admin	156	632	317	317	348	348
53615 Interfund Fuel & Oil	1,248	1,111	1,548	1,548	2,611	2,611
53616 Interfund Vehicle Maintenance	1,277	1,895	1,125	1,125	2,200	2,200
53628 Interfund Admin - Misc Depts	22,596	3,352	30,000	5,000	118,000	118,000
TOTAL OTHER CHARGES	* 25,448	8,932	34,932	9,932	125,238	125,238 *
<b>FIXED ASSETS</b>						
54300 Equipment						
TOTAL FIXED ASSETS	*					*
TOTAL GROSS BUDGET	** 110,999	131,668	88,672	188,672	1,190,298	1,190,298 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	40	241	86	86	87	87
55203 Intrafund Printing	1,181	907	194	194	1,998	1,998
55204 Intrafund Copier Rental	165	127	167	167	205	205
55205 Intrafund Gen Insurance/Bonds	322	313	596	596	364	364
55230 Intrafund A-87 Building Maint.	109,328	141,840	109,328	109,328	136,402	136,402
55235 Intrafund Administration Svcs	55,469	52,071	70,000	70,000	125,000	125,000
TOTAL INTRAFUND TRANSFERS	* 166,505	195,499	180,371	180,371	264,056	264,056 *
TOTAL NET BUDGET	** 277,504	327,167	269,043	369,043	1,454,354	1,454,354 *
<b>USER PAY REVENUES</b>						
44210 Rent Land and Buildings	500	1,700	1,200	1,200	1,200	1,200
44213 Use of Live Oak Park	16,591	9,999	13,500	13,500	13,500	13,500
46578 Interfund Trans In-Special Rev	3,164					
47500 Other Revenue		100				
TOTAL USER PAY REVENUES	* 20,255	11,799	14,700	14,700	14,700	14,700 *
<b>GOVERNMENTAL REVENUES</b>						

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PARKS & RECREATION (CONTINUED) FUNCTION: RECREATION & CULTURAL SERVICES ACTIVITY: RECREATIONAL FACILITIES		DEPT 7-101 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
45099 St Park Bond Prop 40 Grant		47,479	47,479	25,000	125,000		
45111 St Grant						1,118,000	1,118,000
TOTAL GOVERNMENTAL REVENUES		* 47,479	47,479	25,000	125,000	1,118,000	1,118,000 *
TOTAL REVENUES		** 67,734	59,278	39,700	139,700	1,132,700	1,132,700 *
UNREIMBURSED COSTS		** 209,770	267,889	229,343	229,343	321,654	321,654 *

EXECUTIVE SUMMARY

DEPT HEAD: DOUGLAS R. GAULT

UNIT: VETS MEMORIAL COMMUNITY BLDG FUND: GENERAL

0001 7-203

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	80,541	52,309	68,878	72,300	72,300	5.0
OTHER CHARGES	699	2,119	2,199	2,240	2,240	1.9
* GROSS BUDGET	81,240	54,428	71,077	74,540	74,540	4.9
INTRAFUND TRANSFERS	111,540	108,069	117,534	130,390	130,390	10.9
* NET BUDGET	192,780	162,497	188,611	204,930	204,930	8.7
OTHER REVENUES						
USER PAY REVENUES	58,025	60,475	50,500	51,000	55,000	8.9
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	58,025	60,475	50,500	51,000	55,000	8.9
* UNREIMBURSED COSTS	134,755	102,022	138,111	153,930	149,930	8.6
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 7-203 Veterans Memorial Community Building

The Veterans Memorial Building is leased to local veterans associations for member meetings, dinners and public access fundraising projects. Rental of this facility is also permitted, and it is available to individuals, groups and other organizations. The rental fees collected are used to help offset the costs of maintenance and improvements to the facility, and to restock custodial supplies.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$204,930. This is an increase of \$16,319 (8.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues total \$51,000. Therefore, the requested Unreimbursed Cost of this budget is \$153,930, which is \$15,819 (11.5%) higher than the prior year.

The request for Services and Supplies increases \$3,422 (5.0%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increases in Household Supplies account related to the maintenance of the facility.

The request for Intrafund Transfers increases by \$12,856 (10.9%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase to Intrafund Administration Services charges for administrative services provided by the Public Works department.

No Fixed Assets are requested.

**CAO RECOMMENDATION:**

The Net Budget is recommended as requested at \$204,930. Revenues are recommended at \$55,000, which is \$4,500 more than requested. Therefore, the Unreimbursed Cost of this budget is \$149,930, which is \$11,819 (8.6%) more than the FY 2007-08 Adopted Budget.

Revenues are recommended at \$55,000, based on an increase in actual rental revenues for use of the Veterans Hall received in prior years.

The Public Works Director concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: VETS MEMORIAL COMMUNITY BLDG DEPT 7-203  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: RECREATION & CULTURAL SERVICES  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: VETERANS MEMORIAL BUILDINGS FUND 0001

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	290	209	500	500	500	500
52090 Household Expense	14,597	8,809	13,728	13,728	16,000	16,000
52120 Maintenance Equipment			150	150	300	300
52130 Maintenance Structure/Imprvmt	16,992	4,251	9,000	9,000	9,000	9,000
52170 Office Expenses	13		200	200	200	200
52180 Professional/Specialized Srvs	2,995		600	600	600	600
52200 Rents & Leases Equipment	600	360	500	500	500	500
52220 Small Tools		18	150	150	150	150
52230 Special Departmental Expense			50	50	50	50
52237 Special Department Exp-Other	26,138	21,550	19,000	19,000	20,000	20,000
52260 Utilities	18,916	17,112	25,000	25,000	25,000	25,000
TOTAL SERVICES AND SUPPLIES	* 80,541	52,309	68,878	68,878	72,300	72,300 *
<b>OTHER CHARGES</b>						
53601 Interfund Ins ISF Premium	699	2,119	2,199	2,199	2,240	2,240
TOTAL OTHER CHARGES	* 699	2,119	2,199	2,199	2,240	2,240 *
TOTAL GROSS BUDGET	** 81,240	54,428	71,077	71,077	74,540	74,540 *
<b>INTRAFUND TRANSFERS</b>						
55202 Intrafund Postage	107	131	142	142	218	218
55203 Intrafund Printing		40	14	14	88	88
55204 Intrafund Copier Rental	112	122	106	106	185	185
55205 Intrafund Gen Insurance/Bonds	373	416	689	689	484	484
55206 Intrafund Paper and Supplies	10	7	7	7	12	12
55230 Intrafund A-87 Building Maint.	74,076	83,173	74,076	74,076	64,403	64,403
55235 Intrafund Administration Srvs	36,862	24,180	42,500	42,500	65,000	65,000
TOTAL INTRAFUND TRANSFERS	* 111,540	108,069	117,534	117,534	130,390	130,390 *
TOTAL NET BUDGET	** 192,780	162,497	188,611	188,611	204,930	204,930 *
<b>USER PAY REVENUES</b>						
44209 Maintenance Veterans' Building	14,100	15,025	13,000	13,000	13,000	15,000
44211 Rent Veterans' Building	20,025	20,100	18,000	18,000	18,000	20,000
46337 Deposit From Others	23,900	25,350	19,500	19,500	20,000	20,000
TOTAL USER PAY REVENUES	* 58,025	60,475	50,500	50,500	51,000	55,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 58,025	60,475	50,500	50,500	51,000	55,000 *
UNREIMBURSED COSTS	** 134,755	102,022	138,111	138,111	153,930	149,930 *

EXECUTIVE SUMMARY

DEPT HEAD: LARRY T COMES

UNIT: CAPITAL PROJECTS

FUND: CAPITAL PROJECTS

4100 4-100

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	975	0	300,000	300,000	300,000	.0
OTHER CHARGES	190	0	3,500	0	0	100.0-
* GROSS BUDGET	1,165	0	303,500	300,000	300,000	1.2-
* NET BUDGET	1,165	0	303,500	300,000	300,000	1.2-
APPROPRIATION FOR CONTINGENCY	0	0	2,322	12,522	12,522	439.3
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	1,165	0	305,822	312,522	312,522	2.2
OTHER REVENUES						
USER PAY REVENUES	1,165	0	300,000	300,000	300,000	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	5,823	5,164	3,500	4,000	4,000	14.3
UNDESIGNATED FUND BALANCE 7/1	3,500-	2,322	2,322	8,522	8,522	267.0
TOTAL AVAILABLE FINANCING	3,488	7,486	305,822	312,522	312,522	2.2
* UNREIMBURSED COSTS	2,323-	7,486-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 4-100 Capital Projects

This fund provides a mechanism to account for costs incurred for the proposed new Human Services building, as this is a major construction project for the County. This budget unit is jointly administered by the Public Works Director and the County Administrative Officer.

**DEPARTMENT REQUEST/CAO RECOMMENDATION:**

The recommended net budget totals \$312,522 with \$312,522 in offsetting revenues.

As the department has indicated in the Human Services Administration budget narrative (#4-120), there is a need to provide for adequate facilities for the various Human Services divisions. For several years, this need has been planned to be addressed by the construction of a new Human Services Building adjacent to the Mental Health Facility at 1965 Live Oak Boulevard, Yuba City. The building has been fully designed by an architectural firm retained by the County. The construction cost of the building was last calculated at \$16 million. However, construction of the building has repeatedly been held up by the unavailability of State funding. The County will begin exploring alternative means of providing for the facility needs of the Human Services divisions. We recommend that the annual budget of \$300,000 be continued as it has not yet been determined with certainty that it is not feasible to construct a Human Services facility now or in the future.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CAPITAL PROJECTS DEPT 4-100  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: LEGISLATIVE AND ADMINISTRATIVE FUND 4100

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES							
52180 Professional/Specialized Srvs		975		300,000	300,000	300,000	300,000
TOTAL SERVICES AND SUPPLIES	*	975		300,000	300,000	300,000	300,000 +
OTHER CHARGES							
53641 Interfund FW Admin Services		190		3,500	3,500		
TOTAL OTHER CHARGES	*	190		3,500	3,500		*
TOTAL GROSS BUDGET	**	1,165		303,500	303,500	300,000	300,000 +
TOTAL NET BUDGET	**	1,165		303,500	303,500	300,000	300,000 +
TOTAL APPROPRIATION FOR CONTINGENCY	*			2,322	2,322	12,522	12,522 +
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	1,165		305,822	305,822	312,522	312,522 +
USER PAY REVENUES							
46552 Interfund Capital Projects		1,165		300,000	300,000	300,000	300,000
TOTAL USER PAY REVENUES	+	1,165		300,000	300,000	300,000	300,000 +
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		5,823	5,164	3,500	3,500	4,000	4,000
TOTAL GENERAL REVENUES	*	5,823	5,164	3,500	3,500	4,000	4,000 +
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	3,500-	2,322	2,322	2,322	8,522	8,522 +
TOTAL AVAILABLE FINANCING	**	3,488	7,486	305,822	305,822	312,522	312,522 +
UNREIMBURSED COSTS	**	2,323-	7,486-				*

SHERIFF

SECTION N



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 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	1,531,502	1,477,322	1,918,858	2,048,679	2,048,679	6.8
SERVICES AND SUPPLIES	216,846	153,335	135,012	156,375	156,375	15.8
OTHER CHARGES	759,761	296,821	818,825	825,457	782,645	4.4-
FIXED ASSETS	57,117	5,228	0	176,184	186,438	***
* GROSS BUDGET	2,565,226	1,932,706	2,872,695	3,206,695	3,174,137	10.5
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	2,565,226	1,932,706	2,872,695	3,206,695	3,174,137	10.5
OTHER REVENUES						
USER PAY REVENUES	256,939	95,135	172,872	140,967	141,307	18.3-
GOVERNMENTAL REVENUES	79,690	19,488	1,200	1,200	1,200	.0
TOTAL OTHER REVENUES	336,629	114,623	174,072	142,167	142,507	18.1-
* UNREIMBURSED COSTS	2,228,597	1,818,083	2,698,623	3,064,528	3,031,630	12.3
ALLOCATED POSITIONS	24.00	25.00	25.00	25.00	25.00	.0

**DESCRIPTION:**            Budget Unit 1-600 Sheriff - Communications

This budget unit finances the centralized 911 Emergency Dispatch Center for the County; internal communications systems; the computer system and programs; records; and civil process service for the Sheriff's Department.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$3,206,695. This is an increase of \$334,000 (11.6%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$142,167. This is a decrease of \$31,905 (18.3%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$3,064,528, which is \$365,905 more than the prior year.

The Sheriff's goal for the budget year is to upgrade the dispatch center and the radio system. The upgrade involves expanding space to solve power, maintenance, and ergonomic problems, and installing new computer hardware necessary to run state-of-the-art Microsoft-supported software.

The request for Salaries and Benefits increases by \$129,821 (6.8%) compared to the FY 2007-08 Adopted Budget. The increase is due to negotiated adjustments in salaries and benefits, partially offset by a significant drop in workers' compensation costs.

The request for Services and Supplies increases by \$21,363 (15.8%) compared to the FY 2007-08 Adopted Budget due to the increases in software licensing and maintenance fees.

The request for Other Charges increases by \$6,632 (0.8%) compared to the FY 2007-08 Adopted Budget, owing to moderately higher fuel, oil and vehicle maintenance costs.

The requested Fixed Assets totaling \$176,184 include a radio system, four dispatch consoles, and a digital radio repeater to upgrade the dispatch center and the radio system. An allocated percentage of 84.5% of each fixed asset is recorded in this budget with the remaining 15.5% allocated in the Sheriff-Live Oak Contract, budget unit #2-103. The allocation was based on the number of patrol officers assigned to Live Oak to the total number of Sheriff Patrol officers.

Total departmental revenue available decreases by \$31,905 (18.3%) compared to the FY 2007-08 Adopted Budget. This is mainly due to reduced projections for fingerprint and civil service collections based upon current year experience.

CAO RECOMMENDATION:

This budget is recommended at \$3,174,137, which is \$32,558 less than requested. Revenues are recommended at \$142,507, which is \$340 more than requested. The Unreimbursed Cost of this budget is \$3,031,630, which is \$333,007 (12.3%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$2,048,679, as requested.

Services and Supplies are recommended at \$156,375, as requested.

Other Charges are recommended at \$782,645, which is \$42,812 less than requested due to a reduction in Interfund Information Technology costs based on updated cost information.

Fixed Assets are recommended at \$186,438, which is \$10,254 more than requested. Based on updated information from the City of Live Oak and the Sheriff, the Digital radio repeater is not recommended this year. The radio system and dispatch consoles are recommended to be fully budgeted in this budget and costs are not allocated to the City of Live Oak.

Revenues are recommended at \$142,507, which is more than requested based on updated information for Interfund fingerprints revenue.

The Sheriff-Coroner concurs with the recommended budget.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: SHERIFF-COMMUNICATIONS FUNCTION: GENERAL ACTIVITY: COMMUNICATIONS		DEPT 1-600 FUND 0015	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries		893,300	873,546	1,175,078	1,175,078	1,288,499	1,288,499
51013 Special Pay		13,800	14,299	19,794	19,794	23,024	23,024
51014 Other Pay		747	10,547	3,421	3,421	4,370	4,370
51020 Extra Help		5,057					
51030 Overtime		29,930	19,320	17,000	17,000	26,000	26,000
51100 County Contribution FICA		72,109	68,461	89,959	89,959	98,914	98,914
51101 County Contribution Medicare		465					
51102 Payroll Taxes		173					
51110 County Contribution Retirement		156,528	158,733	204,594	204,594	233,444	233,444
51111 Retirement Allowance		73,275	71,711	94,738	94,738	104,341	104,341
51120 Co Contribution-Group Insuranc		178,254	166,551	224,919	224,919	231,611	231,611
51130 Co Contrib Unemployment Insinc		328	4,799				
51150 Interfund Workers Compensation		107,536	89,355	89,355	89,355	38,476	38,476
TOTAL SALARIES AND EMPLOYEE BENEFITS		* 1,531,502	1,477,322	1,918,858	1,918,858	2,048,679	2,048,679 *
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal		14,478	16,664	19,000	19,000	19,000	19,000
52051 Security Equipment			17,123	7,100	17,680	6,010	6,010
52060 Communications		51,397	51,424	55,000	55,750	57,700	57,700
52120 Maintenance Equipment		30,203	23,951	21,680	21,680	24,400	24,400
52135 Software License & Maintenance		75,572	13,053	7,510	8,600	20,265	13,165
52136 Computer Hardware		10,596	4,762	600	5,881	6,460	6,460
52170 Office Expenses			12				
52173 Subscription-Publication							7,100
52200 Rents & Leases Equipment		10,266	10,583	10,872	10,872	10,872	10,872
52225 Office Equipment		2,173	5,262	4,700	7,780	2,900	2,900
52232 Employment Training		1,803	10,401	8,550	12,550	8,768	8,768
52250 Transportation & Travel		3,434	100				
52251 Staff Training		16,924					
TOTAL SERVICES AND SUPPLIES		* 216,846	153,335	135,012	159,793	156,375	156,375 *
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium		1,519	4,937	4,937	4,937	5,409	5,409
53602 Interfund Gen Insurance & Bond		362	353	536	536	383	383
53612 Interfund Copier Rental		3,682	2,632	4,051	4,051	4,182	4,182
53613 Interfund Fleet Admin		384	461	464	464	510	510
53615 Interfund Fuel & Oil		4,622	4,154	4,469	4,469	7,846	7,846
53616 Interfund Vehicle Maintenance		1,469	2,982	800	800	3,800	3,800
53620 Interfd Information Technology		747,567	281,224	803,198	803,198	803,198	760,386
53683 Interfund Drug Testing		156	78	301	301	129	129
53689 Interfund Physical/Drug				69	69		
TOTAL OTHER CHARGES		* 759,761	296,821	818,825	818,825	825,457	782,645 *
<b>FIXED ASSETS</b>							
54300 Equipment		57,117	5,228		15,440		
54300 Radio system	1					98,370	116,438
54300 Dispatch consoles	2					59,138	70,000
54300 Digital radio repeater	3					18,676	
TOTAL FIXED ASSETS		* 57,117	5,228		15,440	176,184	186,438 *

STATE CONTROLLER	C O U N T Y O F S U T T E R	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 2008-09	ACTIVITY:	COMMUNICATIONS	FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	** 2,565,226	1,932,706	2,872,695	2,912,916	3,206,695	3,174,137 *
TOTAL NET BUDGET	** 2,565,226	1,932,706	2,872,695	2,912,916	3,206,695	3,174,137 *
USER PAY REVENUES						
42170 Sheriffs Fees & Permits	3,856	2,887	3,100	3,100	3,500	3,500
46169 Fingerprint Fees	105,804	66,380	115,000	115,000	94,000	94,000
46170 Civil Process Service	40,328	23,343	42,000	42,000	31,000	31,000
46505 Interfund Fingerprints	3,325	2,525	720	720	3,000	3,340
46578 Interfund Trans In-Special Rev	13,121		12,052	34,293	9,467	9,467
46598 Inter Tran-In COPS	90,505			17,980		
TOTAL USER PAY REVENUES	* 256,939	95,135	172,872	213,093	140,967	141,307 *
GOVERNMENTAL REVENUES						
45150 St SB90 Reimbursement	1,039	1,054				
45292 St Sheriff 911 Reimbursement	78,651	18,434	1,200	1,200	1,200	1,200
TOTAL GOVERNMENTAL REVENUES	* 79,690	19,488	1,200	1,200	1,200	1,200 *
TOTAL REVENUES	** 336,629	114,623	174,072	214,293	142,167	142,507 *
UNREIMBURSED COSTS	** 2,228,597	1,818,083	2,698,623	2,698,623	3,064,528	3,031,630 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
DIVC Division Commander	6285-7699 M	1.00	1.00	1.00	1.00	1.00
PALI Patrol Lieutenant	5706-6983 M	1.00	1.00	1.00	1.00	1.00
CORO Correctional Officer	3242-4032 L	1.00	1.00	1.00	1.00	1.00
SHLS Sheriff's Legal Specialist	2737-3416 L	2.00	2.00	2.00	2.00	2.00
CRPE Criminal Records Tech	2640-3288 L	4.00	4.00	4.00	4.00	4.00
SUPS Supvg Public Safety Dispatch	3464-4308 L	4.00	4.00	4.00	4.00	4.00
FUS2 Public Safety Dispatcher II	3305-4110 L	11.00	11.00	11.00	11.00	11.00
OR						
FUS1 Public Safety Dispatcher I	2902-3624 L					
SECL Secretary - Law	2455-3057 L	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	** 24.00	25.00	25.00	25.00	25.00	25.00 *

EXECUTIVE SUMMARY

DEPT HEAD: J. PAUL PARKER

UNIT: SHERIFF'S COURT BAILIFFS

FUND: TRIAL COURT

0014 2-103

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	429,741	379,291	482,846	529,306	529,306	9.6
SERVICES AND SUPPLIES	7,664	6,910	12,837	20,010	20,010	55.9
OTHER CHARGES	1,661	1,813	3,081	2,991	2,991	2.9
* GROSS BUDGET	439,066	388,014	498,764	552,307	552,307	10.7
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	439,066	388,014	498,764	552,307	552,307	10.7
OTHER REVENUES						
USER PAY REVENUES	417,739	287,019	498,764	552,307	552,307	10.7
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
OTHER FINANCING SOURCES	0	1,456	0	0	0	.0
TOTAL OTHER REVENUES	417,739	288,475	498,764	552,307	552,307	10.7
* UNREIMBURSED COSTS	21,327	99,539	0	0	0	.0
ALLOCATED POSITIONS	6.00	6.00	6.00	6.00	6.00	.0

**DESCRIPTION:** Budget Unit 2-103 Sheriff's Court Bailiffs

The Sheriff's Court Bailiffs budget provides bailiffs for the Sutter County Superior Court under a contract. The bailiffs 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. Superior Court pay 100% of the costs of this budget.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$552,307. This is an increase of \$53,543 (10.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested in the same amount since, as in prior years, the Unreimbursed Cost of this budget is \$0.

The request for Salaries and Benefits increases by \$46,460 (9.6%) compared to the FY 2007-08 Adopted Budget. The increase is due to negotiated adjustments in salaries and benefits.

The request for Services and Supplies increases by \$7,173 (55.9%) compared to the FY 2007-08 Adopted Budget. The increase is due to security equipment.

No Fixed Assets are requested.

Total departmental revenue available increases by \$53,543 (10.7%) compared to the FY 2007-08 Adopted Budget. Since the courts provide full reimbursement, revenue goes up at the same rate as costs.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: SHERIFF'S COURT BAILIFFS FUNCTION: PUBLIC PROTECTION ACTIVITY: JUDICIAL		DEPT 2-103 FUND 0014	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	268,822	233,217	304,777	304,777	323,269	323,269	
51013 Special Pay	1,518	1,747	1,920	1,920	1,920	1,920	
51014 Other Pay		5,317					
51030 Overtime	6,261	1,372	1,000	1,000	3,000	3,000	
51100 County Contribution FICA	21,018	17,600	22,375	22,375	24,120	24,120	
51101 County Contribution Medicare	179						
51102 Payroll Taxes	67						
51110 County Contribution Retirement	54,748	53,705	62,869	62,869	74,325	74,325	
51111 Retirement Allowance	22,954	20,569	26,741	26,741	28,406	28,406	
51120 Co Contribution-Group Insurance	51,163	43,403	60,803	60,803	58,184	58,184	
51150 Interfund Workers Compensation	3,011	2,361	2,361	2,361	16,082	16,082	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 429,741	379,291	482,846	482,846	529,306	529,306	*
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal	5,017	5,100	6,300	6,300	6,300	6,300	
52051 Security Equipment	630	976	976	976	7,710	7,710	
52060 Communications	545	726	480	480	1,000	1,000	
52232 Employment Training	1,472	108	5,081	5,081	5,000	5,000	
TOTAL SERVICES AND SUPPLIES	* 7,664	6,910	12,837	12,837	20,010	20,010	*
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium	401	1,233	1,233	1,233	1,139	1,139	
53602 Interfund Gen Insurance & Bond	52	48	49	49	48	48	
53613 Interfund Fleet Admin	152	137	45	45	50	50	
53615 Interfund Fuel & Oil	381		676	676	676	676	
53616 Interfund Vehicle Maintenance	558	317	992	992	992	992	
53683 Interfund Drug Testing	117	78	86	86	86	86	
TOTAL OTHER CHARGES	* 1,661	1,813	3,081	3,081	2,991	2,991	*
TOTAL GROSS BUDGET	** 439,066	388,014	498,764	498,764	552,307	552,307	*
TOTAL NET BUDGET	** 439,066	388,014	498,764	498,764	552,307	552,307	*
<b>USER PAY REVENUES</b>							
47509 Court Reimbursement	417,739	287,019	498,764	498,764	552,307	552,307	
TOTAL USER PAY REVENUES	* 417,739	287,019	498,764	498,764	552,307	552,307	*
TOTAL GOVERNMENTAL REVENUES	*						*
<b>OTHER FINANCING SOURCES</b>							
48300 Sale of Excess Property		1,456					
TOTAL OTHER FINANCING SOURCES	*	1,456					*
TOTAL REVENUES	** 417,739	288,475	498,764	498,764	552,307	552,307	*
UNREIMBURSED COSTS	** 21,327	99,539					*
<b>ALLOCATED POS. FINANCED BY THIS BUDGET UNIT</b>							
COSE Correctional Sergeant	3797-4690 L 1.00	1.00	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:	SHERIFF'S COURT BAILIFFS	DEPT 2-103			
COUNTY BUDGET ACT	STATE OF CALIFORNIA		(CONTINUED)				
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	PUBLIC PROTECTION				
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:	JUDICIAL	FUND 0014			
FINANCING USES CLASSIFICATION		ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARIMENT	CAO
		EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST	RECOMMEND
		2006-07	4-30-08	2007-08	4-30-08	2008-09	2008-09
CORO Correctional Officer	3242-4032 L	5.00	5.00	5.00	5.00	5.00	5.00
TOTAL BUDGET UNIT POSITIONS	**	6.00	6.00	6.00	6.00	6.00	6.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: J. PAUL PARKER

UNIT: SHERIFF-CORONER

FUND: PUBLIC SAFETY

0015 2-201

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	4,103,794	3,625,607	4,800,266	4,931,433	4,931,433	2.7
SERVICES AND SUPPLIES	413,490	482,353	409,012	498,921	498,871	22.0
OTHER CHARGES	422,381	391,504	525,397	640,343	638,675	21.6
FIXED ASSETS	215,689	324,219	426,029	282,000	282,000	33.8-
* GROSS BUDGET	5,155,354	4,823,683	6,160,704	6,352,697	6,350,979	3.1
INTRAFUND TRANSFERS	58,894-	0	0	0	0	.0
* NET BUDGET	5,096,460	4,823,683	6,160,704	6,352,697	6,350,979	3.1
<b>OTHER REVENUES</b>						
USER PAY REVENUES	595,032	576,921	662,308	742,486	742,486	12.1
GOVERNMENTAL REVENUES	23,802	48,083	42,038	44,850	44,850	6.7
OTHER FINANCING SOURCES	7,179	16,223	0	0	0	.0
TOTAL OTHER REVENUES	626,013	641,227	704,346	787,336	787,336	11.8
* UNREIMBURSED COSTS	4,470,447	4,182,456	5,456,358	5,565,361	5,563,643	2.0
ALLOCATED POSITIONS	49.50	48.50	49.50	49.50	49.50	.0

**DESCRIPTION:**            Budget Unit 2-201 Sheriff - Coroner

This budget unit finances the administration, patrol division, detective division, evidence and property control, coroner's and public administrator's functions of the Sheriff's Department.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$6,352,697. This is an increase of \$191,993 (3.1%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$787,336. This is an increase of \$82,990 (11.8%) from last year. The requested Unreimbursed Cost of this budget is \$5,565,361, which is \$109,003 (2.0%) higher than the prior year.

The request for Salaries and Benefits increases by \$131,167 (2.7%) compared to the FY 2007-08 Adopted Budget. No new positions are requested, so the changes stem from negotiated adjustments in salaries and benefits.

The request for Services and Supplies increases by \$89,909 (22.0%) compared to the FY 2007-08 Adopted Budget. This is due to cost increases in computer hardware and software, security equipment, and professional and specialized services.

The request for Other Charges increases by \$114,946 (21.9%) compared to the FY 2007-08 Adopted Budget. This is due to higher costs in interfund ISF insurance, fuel and oil, vehicle maintenance, physical/drug, and printing.

The requested Fixed Assets total \$282,000 and consist of six patrol cars, each costing \$47,000.

Total departmental revenue available increases by \$82,990 (11.8%) compared to the FY 2007-08 Adopted Budget. This is due to revenue increases in Interfund Transfer in COPS, law enforcement Services, and State Post.



CAO RECOMMENDATION:

This budget is recommended at \$6,350,979, which is \$1,718 less than requested. Revenues are recommended at \$787,336 as requested. The Unreimbursed Cost of this budget is \$5,563,643 which is \$107,285 (2.0%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$4,931,433 as requested.

Services and Supplies are recommended essentially as requested at \$498,871.

Other Charges are recommended at \$638,675 which is \$1,668 less than requested due to Interfund charges for Fuel & Oil and Vehicle Maintenance recorded in the Sheriff-Boat Patrol budget unit.

Fixed Assets are recommended as requested at \$282,000 for six patrol cars.

Revenues are recommended at \$787,336 as requested.

The Sheriff-Coroner concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: SHERIFF-CORONER				DEPT 2-201	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: POLICE PROTECTION				FUND 0015	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	2,175,896	1,859,347	2,918,893	2,918,893	2,997,995	2,997,995	
51013 Special Pay	32,861	27,568	47,829	47,829	50,232	50,232	
51014 Other Pay	53,074	112,600	40,600	40,600	10,902	10,902	
51020 Extra Help	4,165	1,951	3,123	3,123	2,800	2,800	
51022 Reserves	19,526	22,662	25,000	25,000	21,000	21,000	
51030 Overtime	336,210	349,136	106,000	106,000	106,000	106,000	
51100 County Contribution FICA	199,914	176,521	231,282	231,282	236,335	236,335	
51101 County Contribution Medicare	1,011						
51102 Payroll Taxes	364						
51110 County Contribution Retirement	459,353	433,001	598,145	598,145	680,375	680,375	
51111 Retirement Allowance	196,435	169,609	257,585	257,585	264,894	264,894	
51120 Co Contribution-Group Insuranc	356,453	283,590	384,293	384,293	466,699	466,699	
51130 Co Contrib Unemployment Insinc	1,132	2,106					
51150 Interfund Workers Compensation	267,400	187,516	187,516	187,516	94,201	94,201	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,103,794	3,625,607	4,800,266	4,800,266	4,931,433	4,931,433	*
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal	36,834	34,694	39,959	39,959	42,800	42,800	
52051 Security Equipment	55,062	137,292	75,395	149,342	97,900	97,900	
52060 Communications	631						
52120 Maintenance Equipment	11,793	16,296	17,000	17,000	17,000	17,000	
52126 Tires	81						
52135 Software License & Maintenance	1,133	9,335	1,343	1,343	13,343	6,293	
52136 Computer Hardware	17,345	77,272		77,847	36,633	36,633	
52150 Memberships	3,783	4,178	4,065	4,065	4,245	4,245	
52170 Office Expenses	18,080	15,604	19,000	19,000	19,000	19,000	
52173 Subscription-Publication	1,860	1,536	1,500	1,500	1,500	8,500	
52180 Professional/Specialized Svcs	120,592	99,708	111,000	111,000	123,000	123,000	
52187 Canine Protection	11,324	13,097	15,750	15,750	17,500	17,500	
52200 Rents & Leases Equipment	60						
52210 Rents/Leases Structures/Ground	1,500						
52225 Office Equipment	8,432	1,454	3,000	3,000	6,700	6,700	
52230 Special Departmental Expense	8,994	8,539	12,700	12,700	11,000	11,000	
52231 15% Reserve Expense	195						
52232 Employment Training	103,812	56,098	97,300	107,741	97,300	97,300	
52250 Transportation & Travel	11,795	7,250	11,000	11,000	11,000	11,000	
52260 Utilities	184						
TOTAL SERVICES AND SUPPLIES	* 413,490	482,353	409,012	571,247	498,921	498,871	*
<b>OTHER CHARGES</b>							
53213 Contribution to Others	23,110						
53601 Interfund Ins ISF Premium	51,135	148,236	148,236	148,236	195,282	195,282	
53602 Interfund Gen Insurance & Bond	1,182	2,273	3,175	3,175	2,612	2,612	
53609 Interfund Copy Services	4,882		430	430	473	473	
53610 Interfund Postage	6,224	5,529	6,492	6,492	7,848	7,848	
53611 Interfund Printing	7,629	6,025	4,831	4,831	12,320	12,320	
53612 Interfund Copier Rental	2,991	2,167	3,209	3,209	3,190	3,190	
53613 Interfund Fleet Admin	26,027	14,084	27,504	27,504	30,254	30,254	
53615 Interfund Fuel & Oil	136,496	119,074	159,747	159,747	244,910	244,234	

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: SHERIFF-CORONER (CONTINUED) FUNCTION: PUBLIC PROTECTION ACTIVITY: POLICE PROTECTION		DEPT 2-201 FUND 0015	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
53616 Interfund Vehicle Maintenance	108,548	83,241	120,000	120,000	130,000	129,008	
53625 Interfund Vehicle Lease	42,952		44,651	44,651			
53658 Interfund Paper & Supplies	3,015	2,473	2,786	2,786	4,594	4,594	
53679 Interfund Admin Veh Repl Prog	1,353		1,069	1,069			
53680 Interfund Transfer Out		192					
53683 Interfund Drug Testing	390	312	730	730	515	515	
53689 Interfund Physical/Drug	6,447	7,898	2,537	2,537	8,345	8,345	
TOTAL OTHER CHARGES	* 422,381	391,504	525,397	525,397	640,343	638,675	*
FIXED ASSETS							
54300 Equipment	215,689	324,219	426,029	448,170			
54300 Patrol cars					282,000	282,000	
TOTAL FIXED ASSETS	* 215,689	324,219	426,029	448,170	282,000	282,000	*
TOTAL GROSS BUDGET	** 5,155,354	4,823,683	6,160,704	6,345,080	6,352,697	6,350,979	*
INTRAFUND TRANSFERS							
55238 Intrafund Other	58,894-			72,838-			
TOTAL INTRAFUND TRANSFERS	* 58,894-			72,838-			*
TOTAL NET BUDGET	** 5,096,460	4,823,683	6,160,704	6,272,242	6,352,697	6,350,979	*
USER PAY REVENUES							
46114 Admin/Clerical Cost Fee	550	175	225	225	225	225	
46191 Witness Fees	750	600	750	750	750	750	
46202 Small Co Law Enforcement Fund	500,000	500,000	500,000	500,000	500,000	500,000	
46203 Security Services	10,949	13,712	10,920	10,920	10,918	10,918	
46205 Law Enforcement Services	48,749	40,274	29,600	29,600	47,600	47,600	
46505 Interfund Fingerprints	675						
46598 Inter Tran-In COPS	16,200		20,813	122,351	82,993	82,993	
46612 Interfund Background Check	96						
46615 Interfund Measure M			100,000	100,000	100,000	100,000	
47500 Other Revenue	17,063	10,660					
47510 Donations		11,500		10,000			
TOTAL USER PAY REVENUES	* 595,032	576,921	662,308	773,846	742,486	742,486	*
GOVERNMENTAL REVENUES							
45259 St Post	21,423	36,350	23,000	23,000	30,000	30,000	
45306 Fed Grant	2,379	11,733	19,038	19,038	14,850	14,850	
TOTAL GOVERNMENTAL REVENUES	* 23,802	48,083	42,038	42,038	44,850	44,850	*
OTHER FINANCING SOURCES							
48300 Sale of Excess Property	7,179	16,223					
TOTAL OTHER FINANCING SOURCES	* 7,179	16,223					*
TOTAL REVENUES	** 626,013	641,227	704,346	815,884	787,336	787,336	*
UNREIMBURSED COSTS	** 4,470,447	4,182,456	5,456,358	5,456,358	5,565,361	5,563,643	*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SHERIFF-CORONER DEPT 2-201  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: POLICE PROTECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SHER Sheriff-Coroner	FLAT 520 1.00	1.00	1.00	1.00	1.00	1.00
UNSH Undersheriff	7699-9358 M 1.00	1.00	1.00	1.00	1.00	1.00
DIVC Division Commander	6285-7699 M 2.00	2.00	2.00	2.00	2.00	2.00
ADSO Admin Services Officer	5277-6461 M 1.00	1.00	1.00	1.00	1.00	1.00
PALI Patrol Lieutenant	5706-6983 M 1.00	1.00	1.00	1.00	1.00	1.00
SHSD Sheriffs Sergeant Det	4226-5220 L 6.50	6.50	6.50	6.50	6.50	6.50
DESH Deputy Sheriff	3797-4690 L 33.00	32.00	33.00	32.00	33.00	33.00
EVTE Evidence Technician	2746-3421 L 1.00	1.00	1.00	1.00	1.00	1.00
EX2L Executive Secretary II - Law	3057-3766 L 1.00	1.00	1.00	1.00	1.00	1.00
SECL Secretary - Law	2455-3057 L 2.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	** 49.50	48.50	49.50	48.50	49.50	49.50 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: J. PAUL PARKER

UNIT: NET 5 SHERIFF

FUND: PUBLIC SAFETY

0015 2-202

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
OTHER CHARGES	23,420	23,331	27,139	25,634	25,634	5.5-
* GROSS BUDGET	23,420	23,331	27,139	25,634	25,634	5.5-
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	23,420	23,331	27,139	25,634	25,634	5.5-
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	0	0	0	0	0	.0
* UNREIMBURSED COSTS	23,420	23,331	27,139	25,634	25,634	5.5-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 2-202 NET 5 Sheriff

Narcotic Enforcement Team (NET 5) is a task force composed of the city police departments of Marysville and Yuba City, the sheriff departments of Yuba and Sutter Counties, and the California Department of Justice. The State pays for rent, telephones, cleaning service, alarm system, and undercover funds. Each of the four local agencies pays 25% of other costs. This budget unit finances Sutter County's share of NET-5 costs. These costs comprise two items: the salary and benefits of a clerk provided by the City of Marysville and the operation budget of the NET-5 unit.

**DEPARTMENT REQUEST:**

Requested Net Expenditures and Unreimbursed Costs for FY 2008-09 total \$25,634. This is a decrease of \$1,505 (5.5%) from the FY 2007-08 Adopted Budget. The decrease is based on actual costs and the projected cost through the end of FY 2007-08.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: NET 5 SHERIFF				DEPT 2-202	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:		PUBLIC PROTECTION			
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:		POLICE PROTECTION		FUND 0015	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53200 Contribution to Other Agencies		23,420	23,331	27,139	27,139	25,634	25,634
TOTAL OTHER CHARGES	*	23,420	23,331	27,139	27,139	25,634	25,634 *
TOTAL GROSS BUDGET	**	23,420	23,331	27,139	27,139	25,634	25,634 *
TOTAL NET BUDGET	**	23,420	23,331	27,139	27,139	25,634	25,634 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**						*
UNREIMBURSED COSTS	**	23,420	23,331	27,139	27,139	25,634	25,634 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: J. PAUL PARKER

UNIT: SHERIFF BOAT PATROL

FUND: PUBLIC SAFETY

0015 2-205

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	195,618	159,362	241,424	254,924	254,924	5.6
SERVICES AND SUPPLIES	12,695	20,726	25,686	25,527	25,527	.6-
OTHER CHARGES	38,964	27,747	45,997	52,726	52,726	14.6
FIXED ASSETS	27,306	0	0	50,000	54,551	***
* GROSS BUDGET	274,583	207,835	313,107	383,177	387,728	23.8
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	274,583	207,835	313,107	383,177	387,728	23.8
OTHER REVENUES						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	276,358	159,335	214,800	214,800	214,800	.0
GENERAL REVENUES	25,232	26,494	26,649	28,611	28,611	7.4
TOTAL OTHER REVENUES	301,590	185,829	241,449	243,411	243,411	.8
* UNREIMBURSED COSTS	27,007-	22,006	71,658	139,766	144,317	101.4
ALLOCATED POSITIONS	2.50	2.50	2.50	2.50	2.50	.0

**DESCRIPTION:**                      Budget Unit 2-205 Sheriff - Boat Patrol

The Sheriff's Department Boat Patrol - Search and Rescue Unit is responsible for patrolling approximately 187 miles of waterways in or bordering Sutter County. Expenditures are largely reimbursed by the State Department of Boating and Waterways. These reimbursements are derived from boat registration fees. The County contributes collected boat taxes, and pays for expenditures not subject to State reimbursement.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$383,177. This is an increase of \$70,070 (22.4%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$243,411. This is an increase of \$1,962 (0.8%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$139,766 which is \$68,108 (95.0%) higher than the prior year.

The request for Salaries and Benefits increases by \$13,500 (5.6%) compared to the FY 2007-08 Adopted Budget. The increase is due to negotiated adjustments in salaries and benefits, while workers' compensation and overtime costs drop.

The request for Other Charges increases by \$6,729 (14.6%) compared to the FY 2007-08 Adopted Budget. Fuel and oil, and vehicle maintenance account for most of the rise.

A \$50,000 pick-up truck Fixed Asset is requested.

Total departmental revenue available increases by \$1,962 (0.8%) compared to the FY 2007-08 Adopted Budget. This is due to a modest rise in boat tax collections. The State reimbursement capitation remains frozen at last year's level. This fact is the main cause of the 95% increase in unreimbursed costs.

CAO RECOMMENDATION:

This budget is recommended at \$387,728, which is \$4,551 more than requested. Revenues are recommended at \$243,411 as requested. The Unreimbursed Cost of this budget is \$144,317, which is \$72,659 (101.4%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended as requested.

Services and Supplies are recommended as requested.

Other Charges are recommended as requested.

Fixed Assets are recommended at \$54,551 which is \$4,551 more than requested based on updated vehicle costs. We recommend the replacement of Vehicle #381 for a full size ¾ Ton 4x4 Crew Cab Diesel.

Revenues are recommended as requested.

The Sheriff-Coroner concurs with the recommended budget.



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: SHERIFF BOAT PATROL				DEPT 2-205	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: POLICE PROTECTION				FUND 0015	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	119,655	97,908	150,619	150,619	158,414	158,414	
51013 Special Pay	1,838	1,842	1,200	1,200	2,400	2,400	
51014 Other Pay	2,923	30					
51022 Reserves	1,542	2,057	5,000	5,000	4,900	4,900	
51030 Overtime	1,384	741	3,000	3,000	1,400	1,400	
51100 County Contribution FICA	9,454	7,770	11,962	11,962	12,504	12,504	
51101 County Contribution Medicare	51						
51102 Payroll Taxes	19						
51110 County Contribution Retirement	24,200	22,333	31,120	31,120	36,756	36,756	
51111 Retirement Allowance	10,149	8,603	13,304	13,304	14,115	14,115	
51120 Co Contribution-Group Insuranc	19,890	14,981	22,122	22,122	23,116	23,116	
51150 Interfund Workers Compensation	4,513	3,097	3,097	3,097	1,319	1,319	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 195,618	159,362	241,424	241,424	254,924	254,924 *	
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal	1,491	3,297	3,200	3,200	3,300	3,300	
52051 Security Equipment	7,821	1,824	4,900	4,900	4,500	4,500	
52060 Communications	109	106	930	930	109	109	
52120 Maintenance Equipment	856	14,264	15,516	15,516	17,000	17,000	
52173 Subscription-Publication		91					
52230 Special Departmental Expense	2,020		600	600			
52232 Employment Training	398	1,144	390	390	468	468	
52250 Transportation & Travel			150	150	150	150	
TOTAL SERVICES AND SUPPLIES	* 12,695	20,726	25,686	25,686	25,527	25,527 *	
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium	256	1,003	1,003	1,003	1,789	1,789	
53602 Interfund Gen Insurance & Bond	1,548	1,652	1,774	1,774	1,750	1,750	
53613 Interfund Fleet Admin	2,527	2,936	1,731	1,731	1,904	1,904	
53615 Interfund Fuel & Oil	10,773	9,239	14,868	14,868	23,240	23,240	
53616 Interfund Vehicle Maintenance	17,980	12,878	19,577	19,577	24,000	24,000	
53625 Interfund Vehicle Lease	5,672		6,806	6,806			
53679 Interfund Admin Veh Repl Prog	208		195	195			
53683 Interfund Drug Testing		39	43	43	43	43	
TOTAL OTHER CHARGES	* 38,964	27,747	45,997	45,997	52,726	52,726 *	
<b>FIXED ASSETS</b>							
54300 Equipment		27,306					
54300 Pick up truck	1				50,000	54,551	
TOTAL FIXED ASSETS	* 27,306				50,000	54,551 *	
TOTAL GROSS BUDGET	** 274,583	207,835	313,107	313,107	383,177	387,728 *	
TOTAL NET BUDGET	** 274,583	207,835	313,107	313,107	383,177	387,728 *	
TOTAL USER PAY REVENUES	*					*	
<b>GOVERNMENTAL REVENUES</b>							
45290 St Sheriff Boat Patrol	276,358	159,335	214,800	214,800	214,800	214,800	

STATE CONTROLLER	C O U N T Y O F S U T T E R	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 2008-09	ACTIVITY:	POLICE PROTECTION	FUND 0015			
FINANCING USES CLASSIFICATION		ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARIMENT	CAO
		EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST	RECOMMEND
		2006-07	4-30-08	2007-08	4-30-08	2008-09	2008-09
TOTAL GOVERNMENTAL REVENUES	*	276,358	159,335	214,800	214,800	214,800	214,800 *
GENERAL REVENUES							
41121 Prqp Tax Current Unsecure Boat		25,232	26,494	26,649	26,649	28,611	28,611
TOTAL GENERAL REVENUES	*	25,232	26,494	26,649	26,649	28,611	28,611 *
TOTAL REVENUES	**	301,590	185,829	241,449	241,449	243,411	243,411 *
UNREIMBURSED COSTS	**	27,007-	22,006	71,658	71,658	139,766	144,317 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
SHSD Sheriffs Sergeant Det	4226-5220 L	.50	.50	.50	.50	.50	.50
DESH Deputy Sheriff	3797-4690 L	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL BUDGET UNIT POSITIONS	**	2.50	2.50	2.50	2.50	2.50	2.50 *

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 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	723,763	671,044	883,455	963,681	963,681	9.1
SERVICES AND SUPPLIES	14,185	15,070	15,291	20,404	20,404	33.4
OTHER CHARGES	108,309	69,824	90,777	116,570	125,741	38.5
FIXED ASSETS	0	0	0	32,360	0	.0
* GROSS BUDGET	846,257	755,938	989,523	1,133,015	1,109,826	12.2
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	846,257	755,938	989,523	1,133,015	1,109,826	12.2
<b>OTHER REVENUES</b>						
USER PAY REVENUES	0	0	0	0	0	.0
GOVERNMENTAL REVENUES	654,279	687,029	817,457	932,291	913,740	11.8
TOTAL OTHER REVENUES	654,279	687,029	817,457	932,291	913,740	11.8
* UNREIMBURSED COSTS	191,978	68,909	172,066	200,724	196,086	14.0
ALLOCATED POSITIONS	9.00	9.00	9.00	9.00	9.00	.0

**DESCRIPTION:**            Budget Unit 2-208 Sheriff - Live Oak Contract

This budget finances law enforcement services that the Sheriff's Department provides under contract to the City of Live Oak and to an unincorporated fringe area of Live Oak. Most costs are shared 80% by the City and 20% by the County. The salary and benefits of a lieutenant position, all dog handling-related items, and new patrol cars are costs covered in full by the City.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$1,133,015. This is an increase of \$143,492 (14.5%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$932,291. This is an increase of \$114,834 (14.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$200,724, which is \$28,658 higher than the prior year.

The request for Salaries and Benefits increases by \$80,226 (9.1%) compared to the FY 2007-08 Adopted Budget. The increases are due to negotiated adjustments in salaries and benefits, and an increase in overtime.

The request for Services and Supplies increases by \$5,113 (33.4%) compared to the FY 2007-08 Adopted Budget, is due to increases in communications, equipment maintenance, canine protection and employment training.

The request for Other Charges increases by \$25,793 (28.4%) compared to the FY 2007-08 Adopted Budget. This is due to higher fuel, oil, and vehicle maintenance costs.

The requested Fixed Assets are a radio system, four dispatch consoles, and a digital radio repeater. Together, they are at the core of an initiative to upgrade the Sheriff's dispatch center and radio system. Their cost is being allocated 15.5% to this budget unit and 84.5% to Sheriff – Communications based on the number of patrol officers assigned to Live Oak to the total number of Sheriff Patrol officers.

Total departmental revenue available increases by \$114,834 (14.0%) compared to the FY 2007-08 Adopted Budget. Revenues from the City of Live Oak increased based on the 80% reimbursement of most costs with 100% reimbursement of some costs.

CAO RECOMMENDATION:

This budget is recommended at \$1,109,826 which is \$23,189 less than requested. Revenues are recommended at \$913,740 which is \$18,551 less than requested. The Unreimbursed Cost of this budget is \$196,086 which is \$24,020 (14.0%) more than FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$963,681 as requested.

Service and Supplies are recommended at \$20,404 as requested.

Other Charges are recommended at \$125,741 which is \$9,171 more than requested due to updated cost information for Information Technology.

No Fixed Assets are recommended. Based on updated information, the fixed asset allocation is not recommended.

Revenues are recommended at \$913,740, which is \$18,551 less than requested. The revenue from the City of Live Oak is the reimbursement of costs. As the costs are adjusted, revenue is recalculated based on these costs.

The Sheriff-Coroner and the City of Live Oak concur with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	SHERIFF LIVE OAK CONTRACT	DEPT 2-208			
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	PUBLIC PROTECTION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	POLICE PROTECTION	FUND 0015			
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	402,720	389,180	521,200	521,200	570,399	570,399
51013	Special Pay	7,573	6,973	9,760	9,760	11,773	11,773
51014	Other Pay	8,331	1,928	3,235	3,235	2,949	2,949
51030	Overtime	42,454	29,044	26,000	26,000	44,000	44,000
51100	County Contribution FICA	35,637	32,043	41,592	41,592	46,476	46,476
51101	County Contribution Medicare	205					
51102	Payroll Taxes	76					
51110	County Contribution Retirement	82,033	84,727	108,853	108,853	133,062	133,062
51111	Retirement Allowance	34,565	32,611	46,492	46,492	51,107	51,107
51120	Co Contribution-Group Insuranc	59,140	53,905	85,690	85,690	82,964	82,964
51150	Interfund Workers Compensation	51,029	40,633	40,633	40,633	20,951	20,951
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 723,763	671,044	883,455	883,455	963,681	963,681 *
SERVICES AND SUPPLIES							
52050	Clothing & Personal	5,404	7,707	7,900	7,900	7,900	7,900
52051	Security Equipment	617	58				
52060	Communications	3,191	2,780	3,000	3,000	3,400	3,400
52120	Maintenance Equipment	2,209	462	1,400	1,400	2,200	2,200
52135	Software License & Maintenance	230	139	160	160	160	160
52170	Office Expenses	659	884	1,270	1,270	1,270	1,270
52187	Canine Protection					3,600	3,600
52225	Office Equipment	122					
52232	Employment Training	1,222	3,040	1,561	1,561	1,874	1,874
52250	Transportation & Travel	531					
	TOTAL SERVICES AND SUPPLIES	* 14,185	15,070	15,291	15,291	20,404	20,404 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	1,105	4,141	4,141	4,141	5,064	5,064
53602	Interfund Gen Insurance & Bond	59	78	73	73	80	80
53611	Interfund Printing		74				
53613	Interfund Fleet Admin	6,442	3,406	6,331	6,331	6,964	6,964
53615	Interfund Fuel & Oil	27,159	23,656	30,069	30,069	48,635	48,635
53616	Interfund Vehicle Maintenance	20,564	18,551	20,750	20,750	26,500	26,500
53620	Interfd Information Technology	52,902	19,879	29,198	29,198	29,198	38,369
53683	Interfund Drug Testing	78	39	215	215	129	129
	TOTAL OTHER CHARGES	* 108,309	69,824	90,777	90,777	116,570	125,741 *
FIXED ASSETS							
54300	Equipment						
54300	Radio system		1			18,068	
54300	Dispatch consoles		2			10,862	
54300	Digital radio repeater		3			3,430	
	TOTAL FIXED ASSETS		*			32,360	*
	TOTAL GROSS BUDGET	** 846,257	755,938	989,523	989,523	1,133,015	1,109,826 *
	TOTAL NET BUDGET	** 846,257	755,938	989,523	989,523	1,133,015	1,109,826 *
	TOTAL USER PAY REVENUES		*				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SHERIFF LIVE OAK CONTRACT DEPT 2-208  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: POLICE PROTECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
GOVERNMENTAL REVENUES						
45564 Live Oak Police Contract	654,279	687,029	817,457	817,457	932,291	913,740
TOTAL GOVERNMENTAL REVENUES	* 654,279	687,029	817,457	817,457	932,291	913,740 *
TOTAL REVENUES	** 654,279	687,029	817,457	817,457	932,291	913,740 *
UNREIMBURSED COSTS	** 191,978	68,909	172,066	172,066	200,724	196,086 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PALI Patrol Lieutenant 5706-6983 M	1.00	1.00	1.00	1.00	1.00	1.00
SHSD Sheriffs Sergeant Det 4226-5220 L	1.00	1.00	1.00	1.00	1.00	1.00
DESH Deputy Sheriff 3797-4690 L	7.00	7.00	7.00	7.00	7.00	7.00
TOTAL BUDGET UNIT POSITIONS	** 9.00	9.00	9.00	9.00	9.00	9.00 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: J. PAUL PARKER

UNIT: COUNTY JAIL

FUND: PUBLIC SAFETY

0015 2-301

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	4,173,514	3,352,455	4,181,273	4,676,538	4,416,660	5.6
SERVICES AND SUPPLIES	1,007,851	789,068	1,012,607	1,067,752	1,064,652	5.1
OTHER CHARGES	1,378,731	304,129	1,672,403	1,692,861	2,038,591	21.9
FIXED ASSETS	70,107	0	3,226	32,761	32,761	915.5
* GROSS BUDGET	6,630,203	4,445,652	6,869,509	7,469,912	7,552,664	9.9
INTRAFUND TRANSFERS	0	0	0	0	0	.0
* NET BUDGET	6,630,203	4,445,652	6,869,509	7,469,912	7,552,664	9.9
OTHER REVENUES						
USER PAY REVENUES	515,182	131,932	190,050	422,378	209,400	10.2
GOVERNMENTAL REVENUES	87,497	35,482	49,460	52,830	52,830	6.8
OTHER FINANCING SOURCES	0	733	0	0	0	.0
TOTAL OTHER REVENUES	602,679	168,147	239,510	475,208	262,230	9.5
* UNREIMBURSED COSTS	6,027,524	4,277,505	6,629,999	6,994,704	7,290,434	10.0
ALLOCATED POSITIONS	53.00	54.00	54.00	54.00	54.00	.0

**DESCRIPTION:**            Budget Unit 2-301 Sheriff - Jail

The Sheriff's Jail Division operates the Main Jail and the adjacent Minimum Security 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.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$7,469,912. This is an increase of \$600,403 (8.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$475,208. This is an increase of \$235,698 (98.4%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$6,994,704, which is \$364,705 higher than the prior year.

The request for Salaries and Benefits increases by \$495,265 (11.8%) compared to the FY 2007-08 Adopted Budget. The increase is due to negotiated adjustments in salaries and benefits and an increase of \$100,000 in overtime due to vacant positions and for the overtime necessary for correctional officer training.

The request for Services and Supplies increases by \$55,145 (5.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to higher utilities, food, and household expenses, partially offset by a significant drop in security equipment needs.

The request for Other Charges increases by \$20,458 (1.2%) compared to the FY 2007-08 Adopted Budget. The increase is mainly due to higher building maintenance costs, partially offset by lower ISF insurance.

Requested Fixed Assets cost \$32,761, and consist of a storage system to store inmate property.

Total departmental revenue available increases by \$235,698 (98.4%) compared to the FY 2007-08 Adopted Budget. The reasons are mainly technical: the deletion of CAO-budgeted negative revenue for commissary sales belonging to a different budget unit, and the inclusion of booking fees in the Jail budget

for the first time. These items coupled with a modest increase in commissary administrative charges were partially offset by reduced collections in work release and work furlough fees.

CAO RECOMMENDATION:

This budget is recommended at \$7,552,664, which is \$82,752 more than requested. Revenues are recommended at \$262,230 which is \$212,978 less than requested. The Unreimbursed Cost of this budget is \$7,290,434, which is \$660,435 (10.0%) more than the FY 2007-08 Adopted Budget.

Salaries and Benefits are recommended at \$4,416,660, which is \$259,878 less than requested due to \$209,878 that is now budgeted in the Sheriff Inmate Welfare Special Revenue Fund #0184 per the recommendation of the Independent Auditor in their Management Recommendations for FY 2006-07 and a \$50,000 reduction in overtime based upon the Sheriff's recommendation.

Services and Supplies are recommended at \$1,064,652, which is \$3,100 less than requested due to the Clothing & Personal costs that are budgeted in the Sheriff Inmate Welfare Special Revenue Fund #0184 per the recommendation of the Independent Auditor in their Management Recommendations for FY 2006-07.

Other Charges are recommended at \$2,038,591, which is \$345,730 more than requested due to an increase of \$297,790 in Interfund Jail Medical and an increase of \$47,940 in Interfund Information Technology based on updated cost information.

Fixed Assets are recommended at \$32,761 as requested.

Revenues are recommended at \$262,230 which is \$212,978 less than requested due to revenues that are budgeted in the Sheriff Inmate Welfare Special Revenue Fund #0184 per the recommendation of the Independent Auditor in their Management Recommendations for FY 2006-07.

The Sheriff-Coroner concurs with the recommended budget.



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: COUNTY JAIL				DEPT 2-301	
COUNTY BUDGET ACT	STATE OF CALIFORNIA						
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	PUBLIC PROTECTION				
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:	DETENTION AND CORRECTION				FUND 0015
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CFO RECOMMEND 2008-09	
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	2,038,092	1,704,397	2,361,880	2,361,880	2,712,406	2,502,528	
51013 Special Pay	34,610	26,503	38,522	38,522	35,932	35,932	
51014 Other Pay	20,985	10,254	3,071	3,071	1,316	1,316	
51020 Extra Help	50,256	26,017	31,700	31,700	34,500	34,500	
51022 Reserves	1,264	6,665	2,000	2,000	9,000	9,000	
51030 Overtime	426,117	258,404	60,000	60,000	160,000	110,000	
51100 County Contribution FICA	195,796	150,559	199,254	199,254	218,252	218,252	
51101 County Contribution Medicare	1,252						
51102 Payroll Taxes	466						
51110 County Contribution Retirement	447,080	408,455	523,645	523,645	615,192	615,192	
51111 Retirement Allowance	189,295	158,225	223,791	223,791	237,655	237,655	
51120 Co Contribution-Group Insuranc	399,715	318,903	456,374	456,374	489,273	489,273	
51130 Co Contrib Unemployment Insurc	624	3,037					
51150 Interfund Workers Compensation	367,962	281,036	281,036	281,036	163,012	163,012	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 4,173,514	3,352,455	4,181,273	4,181,273	4,676,538	4,416,660 *	
<b>SERVICES AND SUPPLIES</b>							
52050 Clothing & Personal	36,776	38,874	44,900	44,900	44,000	40,900	
52051 Security Equipment	33,983	28,186	22,654	40,236	3,200	3,200	
52060 Communications	5,153	6,225	5,030	5,030	7,236	7,236	
52080 Food	378,220	312,032	359,000	359,000	378,000	378,000	
52090 Household Expense	173,640	108,724	159,000	159,000	170,000	170,000	
52120 Maintenance Equipment	23,583	21,752	26,000	26,000	26,000	26,000	
52135 Software License & Maintenance		18,366	18,373	29,549	18,373	18,373	
52136 Computer Hardware	3,249						
52150 Memberships	39	69					
52155 Alcohol/Drug Analysis	27,757	14,699	23,000	23,000	23,000	23,000	
52170 Office Expenses	10,368	8,203	7,600	7,600	11,000	11,000	
52180 Professional/Specialized Svcs	135	5,381			15,893	15,893	
52220 Small Tools	5,716	2,826	6,800	6,800	6,800	6,800	
52225 Office Equipment	7,641	1,073	1,750	1,750	1,750	1,750	
52232 Employment Training	31,569	25,039	39,000	39,000	38,000	38,000	
52249 Other Equipment					1,000	1,000	
52250 Transportation & Travel	22,804	5,731	18,500	18,500	18,500	18,500	
52253 Education Services	7,200	2,160					
52260 Utilities	240,018	189,728	281,000	281,000	305,000	305,000	
TOTAL SERVICES AND SUPPLIES	* 1,007,851	789,068	1,012,607	1,041,365	1,067,752	1,064,652 *	
<b>OTHER CHARGES</b>							
53100 Support & Care of Persons	325						
53601 Interfund Ins ISF Premium	26,873	92,669	92,669	92,669	56,256	56,256	
53602 Interfund Gen Insurance & Bond	3,578	4,098	6,324	6,324	4,708	4,708	
53609 Interfund Copy Services	1,361	2,465	569	569	626	626	
53611 Interfund Printing	6,642	2,185	4,156	4,156	3,793	3,793	
53612 Interfund Copier Rental	4,095	3,071	4,505	4,505	4,506	4,506	
53613 Interfund Fleet Admin	2,517	1,110	3,998	3,998	4,398	4,398	
53615 Interfund Fuel & Oil	10,377	7,660	12,554	12,554	15,809	15,809	
53616 Interfund Vehicle Maintenance	10,433	5,966	9,450	9,450	9,000	9,000	
53620 Interfd Information Technology	2,272		52,998	52,998	52,998	100,938	

STATE CONTROLLER COUNTY OF SUTTER		UNIT TITLE: COUNTY JAIL		DEPT 2-301				
COUNTY BUDGET ACT (1985)		STATE OF CALIFORNIA		(CONTINUED)				
SCHEDULE 9		BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		FUNCTION: PUBLIC PROTECTION		ACTIVITY: DETENTION AND CORRECTION		FUND 0015
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
53625	Interfund Vehicle Lease			1,875	1,875			
53638	Interfund Jail Medical	1,141,734		1,307,510	1,307,510	1,307,510	1,605,300	
53650	Interfund A-87 Building Maint.	166,720	183,192	173,770	173,770	230,101	230,101	
53658	Interfund Paper & Supplies	1,138	1,135	1,009	1,009	2,726	2,726	
53679	Interfund Admin Veh Repl Prog	208		195	195			
53683	Interfund Drug Testing	390	351	684	684	430	430	
53689	Interfund Physical/Drug	68	227	137	137			
TOTAL OTHER CHARGES		* 1,378,731	304,129	1,672,403	1,672,403	1,692,861	2,038,591 *	
FIXED ASSETS								
54300	Equipment	70,107		3,226	3,226			
54300	Storage system		1			32,761	32,761	
TOTAL FIXED ASSETS		* 70,107		3,226	3,226	32,761	32,761 *	
TOTAL GROSS BUDGET		** 6,630,203	4,445,652	6,869,509	6,898,267	7,469,912	7,552,664 *	
TOTAL NET BUDGET		** 6,630,203	4,445,652	6,869,509	6,898,267	7,469,912	7,552,664 *	
USER PAY REVENUES								
42171	Work Furlough Fees	12,970	6,080	16,000	16,000	13,400	13,400	
44212	Rent Training Center Sheriff	300						
44214	Rent Firing Range Sheriff	9,900	8,620	9,000	9,000	9,000	9,000	
46156	Booking Fees		64,179			64,000	64,000	
46191	Witness Fees	200						
46269	Work Release Program Fee	96,149	37,342	93,050	93,050	51,000	51,000	
46272	Institutional Care Jail	99,988	15,681	60,000	60,000	60,000	60,000	
46273	Commissary Administration Chgs	205,716		203,736	203,736	212,978		
46578	Interfund Trans In-Special Rev	36,000						
46598	Inter Tran-In COPS	51,909			28,758			
47500	Other Revenue	2,050	30	12,000	12,000	12,000	12,000	
47501	Commissary Sales			203,736	203,736			
TOTAL USER PAY REVENUES		* 515,182	131,932	190,050	218,808	422,378	209,400 *	
GOVERNMENTAL REVENUES								
45240	St Reimbursement STC Training	32,500	26,682	31,460	31,460	32,830	32,830	
45364	Fed SSA Report-Incentive Pmts	20,000	8,800	18,000	18,000	20,000	20,000	
45394	Fed Other Aid	34,997						
TOTAL GOVERNMENTAL REVENUES		* 87,497	35,482	49,460	49,460	52,830	52,830 *	
OTHER FINANCING SOURCES								
48300	Sale of Excess Property		733					
TOTAL OTHER FINANCING SOURCES		*	733				*	
TOTAL REVENUES		** 602,679	168,147	239,510	268,268	475,208	262,230 *	
UNREIMBURSED COSTS		** 6,027,524	4,277,505	6,629,999	6,629,999	6,994,704	7,290,434 *	
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT								
DIVC	Division Commander	6285-7699 M	1.00	1.00	1.00	1.00	1.00	
CLIE	Correctional Lieutenant	5375-6607 M	1.00	1.00	1.00	1.00	1.00	

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: COUNTY JAIL DEPT 2-301  
 COUNTY BUDGET ACT STATE OF CALIFORNIA (CONTINUED)  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: DETENTION AND CORRECTION FUND 0015

FINANCING USES CLASSIFICATION	ACTUAL		ADOPTED	ADJUSTED	DEPARTMENT	CAO
	EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST	RECOMMEND
	2006-07	4-30-08	2007-08	4-30-08	2008-09	2008-09
COSE Correctional Sergeant	3797-4690 L	4.00	4.00	4.00	4.00	4.00
CORO Correctional Officer	3242-4032 L	41.00	41.00	41.00	41.00	41.00
CORO Correctional Officer	3242-4032 L	1.00	1.00	1.00	1.00	1.00
OR						
COTE Correctional Technician	2467-3064 L					
COPS Correctional Food Service Sup	2525-3143 S	1.00	1.00	1.00	1.00	1.00
FOSW Food Service Worker	2246-2790 G	3.00	4.00	4.00	4.00	4.00
SECY Secretary	2574-3205 G	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	53.00	54.00	54.00	54.00	54.00 *

EXECUTIVE SUMMARY

DEPT HEAD: UNIT: SHERIFF INMATE WELFARE FUND: SHERIFF INMATE WELFARE 0184 0-184

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	198,516	0	220,000	209,878	209,878	4.6-
SERVICES AND SUPPLIES	192,970	130,535	339,900	358,600	358,600	5.5
OTHER CHARGES	1,946	1,523	0	2,281	2,281	***
* GROSS BUDGET	393,432	132,058	559,900	570,759	570,759	1.9
* NET BUDGET	393,432	132,058	559,900	570,759	570,759	1.9
APPROPRIATION FOR CONTINGENCY	0	0	0	0	0	.0
INCREASES IN RESERVES	0	0	0	19,178	19,178	***
* TOTAL BUDGET	393,432	132,058	559,900	589,937	589,937	5.4
<b>OTHER REVENUES</b>						
USER PAY REVENUES	213,493	151,485	476,007	495,000	495,000	4.0
GOVERNMENTAL REVENUES	0	18,164	0	0	0	.0
GENERAL REVENUES	11,418	6,294	14,900	9,000	9,000	39.6-
UNDESIGNATED FUND BALANCE 7/1	237,514	159,127	68,993	85,937	85,937	24.6
TOTAL AVAILABLE FINANCING	462,425	335,070	559,900	589,937	589,937	5.4
* UNREIMBURSED COSTS	68,993-	203,012-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:** Budget Unit 0-184 Sheriff Inmate Welfare Fund

A Special Revenue Fund was created in FY 2007-08 per the Independent Auditor's recommendation to correctly classify the activity within the Inmate Welfare Fund (IWF).

The operation of the IWF is mandated by the California Penal Code Section 4025 and the State Correction Standards found in Title 15 of the California Code of Regulations and is designed to provide services essential to the benefit, welfare, and educational needs of the inmates confined within the detention facilities. The following is the pertinent portion of Penal Code Section 4025(e) that sets forth the guidelines for administering these funds:

The money and property deposited in the inmate welfare fund shall be expended by the Sheriff primarily for the benefit 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.

This fund is financed through the revenue generated from inmate use of public telephones and profits from inmate purchases from the jail commissary.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$589,937. This is an increase of \$30,037 (5.4%) from the FY 2007-08 Adopted Budget. Requested total available financing is \$589,937. This is an increase of \$30,037 (5.4%) from prior year. Therefore, the Unreimbursed Cost is zero, and the budget is balanced to its own revenue.

Salaries and Benefits are requested at \$209,878, which is a decrease of \$10,122 (4.6%) from the FY 2007-08 Adopted Budget. The salaries and benefits are for two full time Correctional Officers, one half-time Secretary and 15% of a Correctional Supervisor.

Services and Supplies are requested at \$358,600, which is an increase of \$18,700 (5.5%) from the FY 2007-08 Adopted Budget. The increase is primarily due to the increased cost of supplies that directly benefit the inmates.

Other Charges are requested at \$2,281, which is the same as FY 2007-08 Adopted Budget.

An Increase in Reserve is requested at \$19,178 based on the projected costs for FY 2007-08.

Requested Total Available for Financing is \$589,937, which is an increase of \$30,037 (5.4%) based on User Pay Revenue of \$495,000, General Revenue of \$9,000 and Undesignated Fund Balance of \$85,937.

CAO RECOMMENDATION:

The budget is recommended as requested.

The Sheriff-Coroner concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: SHERIFF INMATE WELFARE					DEPT 0-184
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: POLICE PROTECTION					FUND 0184
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
SALARIES AND EMPLOYEE BENEFITS							
51010 Permanent Salaries	198,516		220,000	220,000	209,878	209,878	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 198,516		220,000	220,000	209,878	209,878 *	
SERVICES AND SUPPLIES							
52051 Security Equipment		1,028			1,300	1,300	
52060 Communications	3,265	9,414	3,500	3,500	50,000	50,000	
52080 Food	132,918		250,000	250,000	135,000	135,000	
52090 Household Expense	11,957	11,554	20,000	20,000	18,000	18,000	
52120 Maintenance Equipment	499	1,177	500	500	1,300	1,300	
52160 Miscellaneous Expense		588					
52166 General Supplies		74,861			107,000	107,000	
52169 Outside Printing	640	264	1,000	1,000	1,000	1,000	
52170 Office Expenses	2,963	2,910	3,200	3,200	3,500	3,500	
52172 Postage	88	246	200	200	500	500	
52173 Subscription-Publication	2,851	7,561	3,000	3,000	8,500	8,500	
52180 Professional/Specialized Svcs	17,014	17,342	30,000	30,000	20,000	20,000	
52190 Publication Legal Notice	6,215	515	6,500	6,500	6,500	6,500	
52220 Small Tools	510		1,000	1,000	1,000	1,000	
52225 Office Equipment	524		1,000	1,000	1,000	1,000	
52253 Education Services	8,460		14,000	14,000			
52260 Utilities	5,066	3,075	6,000	6,000	4,000	4,000	
TOTAL SERVICES AND SUPPLIES	* 192,970	130,535	339,900	339,900	358,600	358,600 *	
OTHER CHARGES							
53612 Interfund Copier Rental	1,946	1,523			2,281	2,281	
TOTAL OTHER CHARGES	* 1,946	1,523			2,281	2,281 *	
TOTAL GROSS BUDGET	** 393,432	132,058	559,900	559,900	570,759	570,759 *	
TOTAL NET BUDGET	** 393,432	132,058	559,900	559,900	570,759	570,759 *	
TOTAL APPROPRIATION FOR CONTINGENCY	*					*	
TOTAL INCREASES IN RESERVES	*				19,178	19,178 *	
TOTAL BUDGET	** 393,432	132,058	559,900	559,900	589,937	589,937 *	
USER PAY REVENUES							
47501 Commissary Sales	137,242	135,503	266,007	266,007	450,000	450,000	
47507 Phone Call Revenue	76,251	15,982	210,000	210,000	45,000	45,000	
TOTAL USER PAY REVENUES	* 213,493	151,485	476,007	476,007	495,000	495,000 *	
GOVERNMENTAL REVENUES							
45131 St Other Revenue		18,164					
TOTAL GOVERNMENTAL REVENUES	*	18,164				*	
GENERAL REVENUES							
44100 Interest Apportioned	11,418	6,294	14,900	14,900	9,000	9,000	
TOTAL GENERAL REVENUES	* 11,418	6,294	14,900	14,900	9,000	9,000 *	

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	SHERIFF INMATE WELFARE					DEPT 0-184
COUNTY BUDGET ACT	STATE OF CALIFORNIA		(CONTINUED)					
(1985)	BUDGET UNIT FINANCING USES DETAIL	FUNCTION:	PUBLIC PROTECTION					
SCHEDULE 9	FOR FISCAL YEAR 2008-09	ACTIVITY:	POLICE PROTECTION					FUND 0184
FINANCING USES CLASSIFICATION		ACTUAL	ACTUAL	ADOPTED	ADJUSTED	DEPARTMENT	CAO	
		EXPEND.	EXPEND.	BUDGET	BUDGET	REQUEST	RECOMMEND	
		2006-07	4-30-08	2007-08	4-30-08	2008-09	2008-09	
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	237,514	159,127	68,993	68,993	85,937	85,937 *	
TOTAL AVAILABLE FINANCING	**	462,425	335,070	559,900	559,900	589,937	589,937 *	
UNREIMBURSED COSTS	**	68,993-	203,012-					*

# SUPPORT SERVICES

SECTION 0



EXECUTIVE SUMMARY

DEPT HEAD: JOHN D FORBERG

UNIT: INFORMATION TECHNOLOGY ISF

FUND: INFORMATION TECHNOLOGY ISF

4581 8-145

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
SALARIES AND EMPLOYEE BENEFITS	1,749,731	1,604,093	2,099,273	2,206,321	2,206,321	5.1
SERVICES AND SUPPLIES	792,194	510,899	1,054,379	1,073,568	1,073,568	1.8
OTHER CHARGES	342,365	325,705	243,703	468,492	468,492	92.2
FIXED ASSETS	100,708	109,272	730,790	850,450	350,450	52.0-
* GROSS BUDGET	2,984,998	2,549,969	4,128,145	4,598,831	4,098,831	.7-
* NET BUDGET	2,984,998	2,549,969	4,128,145	4,598,831	4,098,831	.7-
APPROPRIATION FOR CONTINGENCY	0	0	617,495	639,353	587,809	4.8-
REPAY OF ADVANCE	0	0	1,727	0	0	100.0-
INCREASES IN RESERVES	0	0	0	205,865	205,865	***
* TOTAL BUDGET	2,984,998	2,549,969	4,747,367	5,444,049	4,892,505	3.1
<b>OTHER REVENUES</b>						
USER PAY REVENUES	3,363,531	1,768,239	3,564,872	3,992,087	3,940,543	10.5
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	2,906	22,704	4,000-	20,000	20,000	600.0-
RESIDUAL EQUITY TRANS-IN	0	0	400,000	500,000	0	100.0-
CANCELLATION OF PRIOR YEAR RESERVES	0	0	0	292,608	292,608	***
UNDESIGNATED FUND BALANCE 7/1	467,314	786,495	848,755	639,354	639,354	24.7-
TOTAL AVAILABLE FINANCING	3,833,751	2,577,438	4,809,627	5,444,049	4,892,505	1.7
* UNREIMBURSED COSTS	848,753-	27,469-	62,260-	0	0	100.0-
ALLOCATED POSITIONS	19.80	20.00	20.00	20.00	20.00	.0

**DESCRIPTION:** Budget Unit 8-145 Information Technology

The Department of Information Technology (IT) provides services to other County departments. As a centralized service, the IT department is able to efficiently and cost effectively handle the large volumes of systems and data that must be managed as part of the on-going and varied activities of the County. These services include such tasks as: the responsibility for management of computer hardware and software resources; the 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. The Director of Information Technology serves as an Assistant County Purchasing Agent and coordinates all hardware and software purchases.

To assist in guiding the day-to-day technology decisions that are presented to each staff member, the department developed the following internal mission statement.

The Sutter County Department of Information Technology customers can expect us to:

- ❖ Be knowledgeable, proficient, and progressive experts in the field of information technology
- ❖ Be pleasant, courteous, and available professionals who can be relied on for prompt and thorough support
- ❖ Provide proactive integration and maintenance of the Sutter County information infrastructure including hardware, connectivity and communication equipment
- ❖ Provide the backbone of the Sutter County information systems including software, training, and research and development support

The Department of Information Technology is a team of well-trained professional employees who strive to meet every expectation in a cost-effective manner within allocated resources.

The IT department is structured to address the computing needs of the County in five primary areas: Data Center Operations, Networking and Equipment, PC Support, Programming & Development Support, and Web/E-Government Support. Staff and associated expenses are assigned to each of these program areas throughout the course of the fiscal year. The costs are recouped from the other County departments through an interfund charge based on the amount of service being provided in each of the program areas.

#### DEPARTMENT REQUEST:

Requested Expenditures for FY 2008-09 total \$5,444,049. This is an increase of \$696,682 (14.7%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$5,444,049. This is an increase of \$634,422 (13.2%) from last year. Therefore, the requested Unreimbursed County Cost of this budget is \$0. As an internal service fund, the department must be financially balanced to operate within its own resources.

During the last budget cycle, IT reorganized their internal program billing methods for web maintenance. This involves charging between programs within the IT department. The proposed Expenditures and Revenues include this interprogram charge, which inflates both revenues and expenditures by \$322,141. When adjusted for this internal billing process, actual requested expenditures are \$5,121,908 (an increase of 7.9%), and actual requested revenues of \$5,121,098 (an increase of 6.5%).

Major projects and policy issues for this budget unit in the upcoming year include the implementation of virtual servers to replace obsolete equipment, and the relocation of major portions of the server farm to the Emergency Operations Center to provide us with redundant server capabilities in the event of a disaster.

Another project is the continued implementation of Microsoft SharePoint, a browser-style collaboration tool which improves workflow and increases productivity for county staff. This is achieved by saving files, such as a Word document, to a portal where other team members can access, edit, change, and chat to discuss the project.

The inventory of PCs continues to be improved throughout the county, and most desktops are using the Office 2003 application suite. We have initiated pilot implementation of Office 2007 on a limited basis. We have been continuing our efforts to improve our internal systems. Our response times to our customers have generally held steady this past year and we continue to use remote assistance tools when applicable, as well as automatically pushing out system and virus updates, saving the department the cost of having the technician travel to the location of the computer when assistance or upgrades are required.

IT will also be addressing many of the recommendations proposed in the Harvey M Rose management audit. IT will be working with the County Administrator to develop the plans and resource requirements necessary to implement the various recommendations as approved by the Board of Supervisors. This represents a major workload increase to the IT department, and it is unclear as to the cost of implementation and the impact that may result from these activities.

The request for Salaries and Benefits increases \$107,048 (5.1%) compared to the FY 2007-08 Adopted Budget. The primary reason for this change is normal salary adjustments.

The request for Services and Supplies increases by \$19,189 (1.8%) compared to the FY 2007-08 Adopted Budget. This is primarily due to increases in maintenance contracts located in the Software License & Maintenance account which covers all software and equipment maintenance and licensing countywide, and includes additional licenses for added computer workstations and agreements for specialized software entered into in prior years. Located within the Computer Hardware account totaling \$160,000 are items requested to provide for countywide PC Replacements and hardware replacements to county-owned equipment and replacement printers. Each of these items is also listed in the accompanying budget detail.

The request for Other Charges increases by \$224,789 (92.2%) compared to the FY 2007-08 Adopted Budget. This increase is primarily due to the Interprogram Labor Charge account, which tracks labor charges to different programs as a result of an increase in web maintenance needs and a decrease in department web development requests.

Requested Fixed Assets total \$850,450. VMware servers will replace aging servers and continue our migration to a virtualized environment. The Enterprise backup system will address the growing storage needs of the county due to the expanded storage of data. Network switches will replace aging equipment no longer supported by the vendors. The HR/Payroll system request is a re-budgeted item to implement an updated system for these functions. Fixed Assets also includes \$201,450 for depreciation of equipment.

An appropriation for contingency is shown at the amount of \$639,353 which represents our 60-day working capital requirement.

User pay departmental revenue available increases by \$427,215 (12%) compared to the FY 2007-08 Adopted Budget. This is primarily due to salary increases which results in higher charges to departments who use Information Technology services, as well as \$322,141 for web development charges. The increase also includes additional time budgeted for both the Auditor and Personnel for implementation of the new HR/Payroll system.

#### CAO RECOMMENDATION:

This budget is recommended at \$4,892,505, which is \$551,544 less than requested. Revenues are recommended at \$4,892,505, which is \$551,544 less than requested. The Unreimbursed Cost is zero. As an Internal Service Fund this budget is balanced to its own revenue.

This budget has been adjusted for the requested purchase of a new HR/Payroll system. When the Board of Supervisors approves the recommendation from the Steering Committee and authorizes the purchase of a new system, we will budget for system costs and implementation costs along with additional staffing costs in the departments implementing the new system.

Fixed Assets are recommended at \$350,450, which is \$500,000 less than requested. We are recommending three VMWare Servers for \$36,000, an enterprise backup system for \$25,000, Development VM Server for \$8,000, a portable generator for \$80,000 for backup and use in a County emergency, and depreciation expense. We are not recommending the rebudget for a new HR/Payroll system for \$500,000 until the Board of Supervisor's authorizes the new HR/Payroll system.

The Departmental charges have been reduced \$51,544 which results in a decrease in Interfund Information Technology revenue and the Residual Equity Transfer-In is not recommended at \$500,000 until, as stated above, the Board of Supervisors authorizes the purchase of a new HR/Payroll system. The system costs

and implementation costs along with additional staffing costs in the departments implementing the system will be budgeted at that time.

Appropriation for contingency has been reduced by \$51,544 to balance this budget. As an internal service fund, the department must be financially balanced to operate within its own resources.

The Director of Information Technology concurs with the recommended budget.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: INFORMATION TECHNOLOGY ISF DEPT 8-145  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 4581

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
51010 Permanent Salaries	1,102,065	1,046,368	1,372,839	1,372,839	1,472,131	1,472,131
51013 Special Pay	828	1,203	1,300	1,300	3,900	3,900
51014 Other Pay	36,310	8,389	11,400	11,400	12,800	12,800
51020 Extra Help	1,082					
51030 Overtime	31,326	7,294	18,950	18,950	24,763	24,763
51100 County Contribution FICA	83,517	77,956	103,730	103,730	111,951	111,951
51110 County Contribution Retirement	175,625	170,537	223,614	223,614	243,796	243,796
51111 Retirement Allowance	85,924	81,825	107,272	107,272	115,536	115,536
51120 Co Contribution-Group Insuranc	154,306	137,106	174,539	174,539	178,550	178,550
51130 Co Contrib Unemployment Insurc	496	116	5,000	5,000	5,000	5,000
51150 Interfund Workers Compensation	78,252	73,299	80,629	80,629	37,894	37,894
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,749,731	1,604,093	2,099,273	2,099,273	2,206,321	2,206,321 *
<b>SERVICES AND SUPPLIES</b>						
52060 Communications	23,841	25,924	42,556	42,556	73,196	73,196
52120 Maintenance Equipment	72,515	60,255	102,160	102,160	87,360	87,360
52130 Maintenance Structure/Imprvmt		19				
52135 Software License & Maintenance	381,946	341,862	492,317	492,317	549,912	549,912
52136 Computer Hardware	233,174	37,156	215,449	215,449	229,249	229,249
52150 Memberships	595	375	1,800	1,800	1,800	1,800
52170 Office Expenses	4,373	3,013	3,751	3,751	4,251	4,251
52173 Subscription-Publication	631	187	1,500	1,500	1,500	1,500
52180 Professional/Specialized Svcs	22,918	4,170	73,645	73,645	26,500	26,500
52225 Office Equipment	3,453	1,154	7,750	7,750	3,000	3,000
52230 Special Departmental Expense	17,540	9,669	19,701	19,701	22,500	22,500
52232 Employment Training	26,116	20,923	85,500	85,500	66,000	66,000
52250 Transportation & Travel	5,092	6,192	8,250	8,250	8,300	8,300
TOTAL SERVICES AND SUPPLIES	* 792,194	510,899	1,054,379	1,054,379	1,073,568	1,073,568 *
<b>OTHER CHARGES</b>						
53123 Interprogram Labor Charges	175,867	230,366	104,000	104,000	322,141	322,141
53400 Interest Expense			472	472		
53601 Interfund Ins ISF Premium	1,256	3,837	3,837	3,837	3,986	3,986
53602 Interfund Gen Insurance & Bond	871	897	1,513	1,513	1,020	1,020
53610 Interfund Postage	393	302	522	522	630	630
53611 Interfund Printing			174	174		
53612 Interfund Copier Rental	2,458	1,834	2,689	2,689	2,691	2,691
53613 Interfund Fleet Admin	326	367	422	422	465	465
53615 Interfund Fuel & Oil	2,797	2,250	3,525	3,525	4,489	4,489
53616 Interfund Vehicle Maintenance	1,103	1,612	1,675	1,675	2,100	2,100
53623 Interfund Fingerprints	75		39	39	39	39
53625 Interfund Vehicle Lease	10,290		10,290	10,290		
53658 Interfund Paper & Supplies	545	317	541	541	446	446
53665 Interfund Audit Expense	1,400		1,456	1,456	1,514	1,514
53670 Interfund Overhead (A-87) Cost	144,207	83,890	111,853	111,853	128,866	128,866
53679 Interfund Admin Veh Repl Prog	520		487	487		
53687 Inter Special Dept Expense	25	33				
53689 Interfund Physical/Drug	136		208	208	105	105
53691 Interfund Background Check	96					

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: INFORMATION TECHNOLOGY ISF (CONTINUED) FUNCTION: GENERAL ACTIVITY: OTHER GENERAL		DEPT 8-145 FUND 4581	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL OTHER CHARGES	*	342,365	325,705	243,703	243,703	468,492	468,492 *
FIXED ASSETS							
54300 Equipment			109,272	569,000	569,000		
54300 Development VM Server	1					8,000	8,000
54300 Enterprise Backup	2					25,000	25,000
54300 VMware Servers	3					36,000	36,000
54300 HR/PR System	4					500,000	
54300 Generator	5					80,000	80,000
54302 Depreciation Expense		100,708		161,790	161,790	201,450	201,450
TOTAL FIXED ASSETS	*	100,708	109,272	730,790	730,790	850,450	350,450 *
TOTAL GROSS BUDGET	**	2,984,998	2,549,969	4,128,145	4,128,145	4,598,831	4,098,831 *
TOTAL NET BUDGET	**	2,984,998	2,549,969	4,128,145	4,128,145	4,598,831	4,098,831 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			617,495	617,495	639,353	587,809 *
TOTAL REPAY OF ADVANCE	*			1,727	1,727		*
TOTAL INCREASES IN RESERVES	+					205,865	205,865 *
TOTAL BUDGET	**	2,984,998	2,549,969	4,747,367	4,747,367	5,444,049	4,892,505 *
USER PAY REVENUES							
46123 Interprogram Labor Charges		175,867	230,366	104,000	104,000	322,141	322,141
46325 Data Processing Services		51,348	7,735	36,000	36,000		
46515 Interfd Information Technology		3,126,657	1,527,790	3,414,893	3,414,893	3,663,714	3,612,170
47500 Other Revenue		9,659	2,348	9,979	9,979	6,232	6,232
TOTAL USER PAY REVENUES	*	3,363,531	1,768,239	3,564,872	3,564,872	3,992,087	3,940,543 *
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		2,906	22,704	4,000-	4,000-	20,000	20,000
TOTAL GENERAL REVENUES	*	2,906	22,704	4,000-	4,000-	20,000	20,000 *
RESIDUAL EQUITY TRANSFER-IN							
49100 Residual Equity Transfer In				400,000	400,000	500,000	
TOTAL RESIDUAL EQUITY TRANS-IN	*			400,000	400,000	500,000	*
TOTAL CANCELLATION OF PRIOR YR RESERVES	*					292,608	292,608 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	467,314	786,495	848,755	848,755	639,354	639,354 *
TOTAL AVAILABLE FINANCING	**	3,833,751	2,577,438	4,809,627	4,809,627	5,444,049	4,892,505 *
UNREIMBURSED COSTS	**	848,753-	27,469-	62,260-	62,260-		*
ALLOCATED FCS. FINANCED BY THIS BUDGET UNIT							

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 2008-09 ACTIVITY: OTHER GENERAL FUND 4581

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
DIIT Dir of Information Technology	7877-9578 M	1.00	1.00	1.00	1.00	1.00	1.00
DDIT Deputy Dir Info Technology	6781-8270 M	1.00	1.00	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5277-6461 M	1.00	1.00	1.00	1.00	1.00	1.00
SYAS Systems Analyst Supervisor	6217-7556 S	2.00	2.00	2.00	2.00	2.00	2.00
NWAD Network Administrator	5109-6235 P	2.00	2.00	2.00	2.00	2.00	2.00
PRA3 Programming Analyst III	5619-6885 P	1.00	1.00	1.00	1.00	1.00	1.00
PRA3 Programming Analyst III	5619-6885 P	1.80	2.00	2.00	2.00	3.00	3.00
OR							
PRA2 Programming Analyst II	5109-6235 P						
PRA2 Programming Analyst II	5109-6235 P	1.00	1.00	1.00	1.00		
OR							
PRA1 Programming Analyst I	4592-5619 P						
ITS3 Info Tech Support Splclst III	4358-5346 P	3.00	3.00	3.00	3.00	3.00	3.00
ITS3 Info Tech Support Splclst III	4358-5346 P	1.00	1.00	1.00	1.00	1.00	1.00
OR							
ITS2 Info Tech Support Splclst II	3923-4852 P						
SYA2 Systems Administrator II	4358-5346 P	1.00	1.00	1.00	1.00		
SYA2 Systems Administrator II	4358-5346 P	1.00	1.00	1.00	1.00	2.00	2.00
OR							
SYA1 Systems Administrator I	4137-5109 P						
COM2 Computer Operator II	3291-4091 G	1.00	2.00	2.00	2.00	2.00	2.00
OR							
COM1 Computer Operator I	2952-3675 G						
COM1 Computer Operator I	2952-3675 G	1.00					
EXS1 Executive Secretary I	2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	19.80	20.00	20.00	20.00	20.00	20.00 *

EXECUTIVE SUMMARY

DEPT HEAD: MARY LYNN CARLTON

UNIT: LIABILITY INSURANCE ISF

FUND: LIABILITY INSURANCE ISF

4590 4-590

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
<b>EXPENDITURES</b>						
SERVICES AND SUPPLIES	418,277	504,908	622,393	625,750	625,750	.5
OTHER CHARGES	345,104	2,819	373,516	371,795	371,795	.5-
* GROSS BUDGET	763,381	507,727	995,909	997,545	997,545	.2
* NET BUDGET	763,381	507,727	995,909	997,545	997,545	.2
APPROPRIATION FOR CONTINGENCY	0	0	31,888	33,260	33,260	4.3
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	763,381	507,727	1,027,797	1,030,805	1,030,805	.3
<b>OTHER REVENUES</b>						
USER PAY REVENUES	255,182	795,027	795,027	847,466	847,466	6.6
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	49,881	40,318	27,308	35,000	35,000	28.2
CANCELLATION OF PRIOR YEAR RESERVES	0	0	125,003	0	0	100.0-
UNDESIGNATED FUND BALANCE 7/1	538,778	80,459	80,459	148,339	148,339	84.4
TOTAL AVAILABLE FINANCING	843,841	915,804	1,027,797	1,030,805	1,030,805	.3
* UNREIMBURSED COSTS	80,460-	408,077-	0	0	0	.0
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DEPARTMENT REQUEST:** Budget Unit 4-590 Liability Insurance ISF

The self-insured liability program is managed by the Personnel Department. This budget identifies the annual expenditures for the operation of the self-insured liability program, which is established under an Internal Service Fund. 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 catastrophic loss.

Below is a review as of March 31, 2008, of liability claims filed against the County since July 1, 1985:

CLAIMS HISTORY	PRIOR YEARS	FY 04-05	FY 05-06	FY 06-07	FY 07-08
Closed	827	20	22	19	1
Open	0	1	4	3	14
<b>TOTAL</b>	<b>827</b>	<b>21</b>	<b>26</b>	<b>22</b>	<b>15</b>

Requested Total Budget for FY 2008-09 is \$1,030,805. This is an increase of \$3,008 (0.3%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$1,030,805. This is an increase of \$3,008 (0.3%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$0, as this budget must balance to its own revenues.

There are no major projects or policy issues for this budget unit in the upcoming year.



The request for Services and Supplies increases by \$3,357 (0.5%) compared to the FY 2007-08 Adopted Budget. This is due to anticipated minor increases in insurance costs.

The request for Other Charges decreases by \$7,721 (0.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to a requested increase for Judgments and Damages, offset by a decrease in Interfund charges.

The Appropriation for Contingency is requested at \$33,260, which is \$1,372 (4.3%) higher than the FY 2007-08 Adopted Budget.

No Fixed Assets are requested.

Total departmental revenue available increases by \$3,008 (0.3%) compared to the FY 2007-08 Adopted Budget.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Personnel Director concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	LIABILITY INSURANCE ISF				DEPT 4-590
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	GENERAL				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	OTHER GENERAL				FUND 4590
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
SERVICES AND SUPPLIES							
52100 Insurance	400,248	491,384	585,143	585,143	588,500	588,500	
52180 Professional/Specialized Svcs	2,250	2,250	2,250	2,250	2,250	2,250	
52193 Prof & Spec Services Admin	15,779	11,274	35,000	35,000	35,000	35,000	
TOTAL SERVICES AND SUPPLIES	* 418,277	504,908	622,393	622,393	625,750	625,750	*
OTHER CHARGES							
53471 Judgment & Damages 06-07	228,143						
53472 Judgment & Damages 07-08		1,500	268,000	268,000	282,000	282,000	
53628 Interfund Admin - Misc Depts	106,111		102,358	102,358	88,139	88,139	
53665 Interfund Audit Expense	1,400		1,400	1,400	1,400	1,400	
53670 Interfund Overhead (A-87) Cost	9,450	1,319	1,758	1,758	256	256	
TOTAL OTHER CHARGES	* 345,104	2,819	373,516	373,516	371,795	371,795	*
TOTAL GROSS BUDGET	** 763,381	507,727	995,909	995,909	997,545	997,545	*
TOTAL NET BUDGET	** 763,381	507,727	995,909	995,909	997,545	997,545	*
TOTAL APPROPRIATION FOR CONTINGENCY	*		31,888	31,888	33,260	33,260	*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	** 763,381	507,727	1,027,797	1,027,797	1,030,805	1,030,805	*
USER PAY REVENUES							
46523 Interfund Ins ISF Premium	255,182	795,027	794,927	794,927	847,466	847,466	
47503 Contribution From Oth Agency			100	100			
TOTAL USER PAY REVENUES	* 255,182	795,027	795,027	795,027	847,466	847,466	*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned	49,881	40,318	27,308	27,308	35,000	35,000	
TOTAL GENERAL REVENUES	* 49,881	40,318	27,308	27,308	35,000	35,000	*
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		125,003	125,003			*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 538,778	80,459	80,459	80,459	148,339	148,339	*
TOTAL AVAILABLE FINANCING	** 843,841	915,804	1,027,797	1,027,797	1,030,805	1,030,805	*
UNREIMBURSED COSTS	** 80,460-	408,077-					*

EXECUTIVE SUMMARY

DEPT HEAD: MARY LYNN CARLTON      UNIT: WORKERS' COMP INSURANCE ISF      FUND: WORKERS' COMP INSURANCE ISF      4591 4-591

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	242,675	205,252	328,913	321,661	321,661	2.2-
SERVICES AND SUPPLIES	1,905,186	1,415,966	2,211,618	1,721,600	1,721,600	22.2-
OTHER CHARGES	39,130	16,546	24,502	13,958	13,958	43.0-
* GROSS BUDGET	2,186,991	1,637,764	2,565,033	2,057,219	2,057,219	19.8-
* NET BUDGET	2,186,991	1,637,764	2,565,033	2,057,219	2,057,219	19.8-
APPROPRIATION FOR CONTINGENCY	0	0	35,409	49,059	49,059	38.5
INCREASES IN RESERVES	0	0	0	0	0	.0
* TOTAL BUDGET	2,186,991	1,637,764	2,600,442	2,106,278	2,106,278	19.0-
OTHER REVENUES						
USER PAY REVENUES	2,503,866	2,044,401	2,155,088	1,170,223	1,170,223	45.7-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
GENERAL REVENUES	21,685	28,491	3,000	30,000	30,000	900.0
UNDESIGNATED FUND BALANCE 7/1	103,793	442,802	442,354	906,055	906,055	104.8
TOTAL AVAILABLE FINANCING	2,629,344	2,515,694	2,600,442	2,106,278	2,106,278	19.0-
ALLOCATED POSITIONS	3.20	3.20	3.20	3.20	3.20	.0

**DESCRIPTION:**                      Budget Unit 4-591 Worker's Compensation ISF

The Personnel Department is responsible for the administration and management of the workers' compensation program. Elements of the 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. The County's worker's compensation program is a pooled primary self-insured program.

Below is a review of the workers' compensation claims incurred by the County since July 1, 1988. This review is current as of March 31, 2008.

CLAIMS HISTORY	PRIOR YEARS	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
Closed	1706	85	100	82	32
Open	62	7	8	14	33
<b>TOTAL</b>	<b>1768</b>	<b>92</b>	<b>108</b>	<b>96</b>	<b>65</b>

The requested Total Budget for FY 2008-09 is \$2,106,278. This is a decrease of \$494,164 (19.0%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$2,106,278. This is a decrease of \$494,164 (19.0%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$0, as this budget must balance to its own revenues.

There are no major projects or policy issues for this budget unit in the upcoming year.

The request for Salaries and Benefits decreases by \$7,252 (2.2%) compared to the FY 2007-08 Adopted Budget. This change is primarily due to a net decrease in salaries due to the retirement of staff. No new positions are requested.

The request for Services and Supplies decreases by \$490,018 (22.2%) compared to the FY 2007-08 Adopted Budget. This is primarily due to decreases in estimated FY 2008-09 insurance premiums.

The request for Other Charges decreases by \$10,544 (43.0%) compared to the FY 2007-08 Adopted Budget. This is due to a decrease in Interfund A-87 costs.

No Fixed Assets are requested.

Total departmental revenue available decreases by \$494,164 (19.0%) compared to the FY 2007-08 Adopted Budget. This reflects an increased fund balance compared to last year and an offsetting decrease in the Interfund Workers Comp Premium account, due to an anticipated decrease in premium costs.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Personnel Director concurs with the recommended budget.

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: WORKERS' COMP INSURANCE ISF				DEPT 4-591	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: GENERAL					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 4591	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
	FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SALARIES AND EMPLOYEE BENEFITS							
51010	Permanent Salaries	160,304	125,816	204,698	204,698	218,730	218,730
51014	Other Pay	11,945	23,540	26,603	26,603	5,000	5,000
51030	Overtime	108					
51100	County Contribution FICA	13,117	11,359	17,556	17,556	17,098	17,098
51110	County Contribution Retirement	25,245	20,413	33,311	33,311	36,110	36,110
51111	Retirement Allowance	12,377	9,770	15,966	15,966	17,246	17,246
51120	Co Contribution-Group Insuranc	19,579	14,354	29,954	29,954	27,477	27,477
51150	Interfund Workers Compensation			825	825		
	TOTAL SALARIES AND EMPLOYEE BENEFITS	* 242,675	205,252	328,913	328,913	321,661	321,661 *
SERVICES AND SUPPLIES							
52060	Communications	205	125	500	500	500	500
52100	Insurance	1,865,932	1,390,619	2,162,360	2,162,360	1,673,000	1,673,000
52150	Memberships	300	300	400	400	400	400
52170	Office Expenses	543	17	500	500	500	500
52173	Subscription-Publication	485	719	1,000	1,000	1,300	1,300
52180	Professional/Specialized Svcs	32,613	20,128	40,958	40,958	40,000	40,000
52200	Rents & Leases Equipment		488				
52210	Rents/Leases Structures/Ground	342	318	400	400	400	400
52230	Special Departmental Expense	2,020	1,250	2,000	2,000	2,000	2,000
52250	Transportation & Travel	2,746	2,002	3,500	3,500	3,500	3,500
	TOTAL SERVICES AND SUPPLIES	* 1,905,186	1,415,966	2,211,618	2,211,618	1,721,600	1,721,600 *
OTHER CHARGES							
53601	Interfund Ins ISF Premium	86	325	325	325	633	633
53602	Interfund Gen Insurance & Bond	24	25	26	26	26	26
53611	Interfund Printing	106					
53612	Interfund Copier Rental	913	662	1,003	1,003	1,122	1,122
53620	Interfd Information Technology	4,024	1,532	3,079	3,079	3,838	3,838
53623	Interfund Fingerprints	32				39	39
53665	Interfund Audit Expense	1,400		1,400	1,400	1,400	1,400
53670	Interfund Overhead (A-87) Cost	32,545	14,002	18,669	18,669	6,900	6,900
	TOTAL OTHER CHARGES	* 39,130	16,546	24,502	24,502	13,958	13,958 *
	TOTAL GROSS BUDGET	** 2,186,991	1,637,764	2,565,033	2,565,033	2,057,219	2,057,219 *
	TOTAL NET BUDGET	** 2,186,991	1,637,764	2,565,033	2,565,033	2,057,219	2,057,219 *
	TOTAL APPROPRIATION FOR CONTINGENCY	*		35,409	35,409	49,059	49,059 *
	TOTAL INCREASES IN RESERVES	*					*
	TOTAL BUDGET	** 2,186,991	1,637,764	2,600,442	2,600,442	2,106,278	2,106,278 *
USER PAY REVENUES							
46339	Interfund Workers Comp Premium	2,366,125	2,023,542	2,025,148	2,025,148	1,048,712	1,048,712
46575	Interfund Admin-Misc Depts	106,111		102,358	102,358	88,139	88,139
46610	Interfund Physical/Drug	30,045	20,044	27,082	27,082	32,965	32,965
47500	Other Revenue	1,585	815	500	500		

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 2008-09 ACTIVITY: OTHER GENERAL FUND 4591

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
47503 Contribution From Oth Agency					407	407
TOTAL USER PAY REVENUES	* 2,503,866	2,044,401	2,155,088	2,155,088	1,170,223	1,170,223 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	21,685	28,491	3,000	3,000	30,000	30,000
TOTAL GENERAL REVENUES	* 21,685	28,491	3,000	3,000	30,000	30,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 103,793	442,802	442,354	442,354	906,055	906,055 *
TOTAL AVAILABLE FINANCING	** 2,629,344	2,515,694	2,600,442	2,600,442	2,106,278	2,106,278 *
UNREIMBURSED COSTS	** 442,353-	877,930-				*

ALLOCATED POS. FINANCED BY THIS BUDGET UNIT

PEDI Personnel Director	7877-9578 M	.20	.20	.20	.20	.20	.20
RIMA Risk Manager	6112-7488 M	1.00	1.00	1.00	1.00	1.00	1.00
PEA2 Personnel Analyst II	4498-5558 M	.50	.50	.50	.50	.50	.50
SACO Safety Coordinator	3718-4592 P	1.00	1.00	1.00	1.00	1.00	1.00
PEAS Personnel Assistant	3284-4038 C	.25	.25	.25	.25	.25	.25
OAZC Office Assistant II - C	2500-3104 C	.25	.25	.25	.25	.25	.25
TOTAL BUDGET UNIT POSITIONS	**	3.20	3.20	3.20	3.20	3.20	3.20 *

EXECUTIVE SUMMARY

DEPT HEAD: MARY LYNN CARLTON

UNIT: PERSONNEL

FUND: GENERAL

0001 1-401

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS	517,478	334,886	549,612	618,276	618,276	12.5
SERVICES AND SUPPLIES	105,559	67,917	168,526	290,600	290,600	72.4
OTHER CHARGES	70,339	20,838	59,054	91,347	91,347	54.7
* GROSS BUDGET	693,376	423,641	777,192	1,000,223	1,000,223	28.7
INTRAFUND TRANSFERS	12,458	6,017	15,530	9,858	9,858	36.5-
* NET BUDGET	705,834	429,658	792,722	1,010,081	1,010,081	27.4
OTHER REVENUES						
USER PAY REVENUES	16,278	7,898	16,251	13,596	13,596	16.3-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	16,278	7,898	16,251	13,596	13,596	16.3-
* UNREIMBURSED COSTS	689,556	421,760	776,471	996,485	996,485	28.3
ALLOCATED POSITIONS	6.80	6.80	6.80	6.80	6.80	.0

DESCRIPTION:            Budget Unit 1-401 Personnel

The Personnel Department is a centralized merit systems agency providing the following services to County departments: Labor relations; recruitment and certification for selection; review of and compliance with non-discrimination laws; health insurance and benefit administration; classification and salary analysis; administration of personnel rules and regulations; County-wide training; deferred compensation administration; unemployment insurance administration; risk management; and a variety of other compliance programs relating to personnel which are mandated by law.

DEPARTMENT REQUEST:

Requested Net Expenditures for 2008-09 total \$1,010,081. This is an increase of \$217,359 (27.4%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$13,596. This is a decrease of \$2,655 (16.3%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$996,485 , which is \$220,014 higher than the prior year.

The request for Salaries and Benefits increases by \$68,664 (12.5%) compared to the FY 2007-08 Adopted Budget. This increase is the result of salary range increases and scheduled merit increases. No new positions are being requested.

The request for Services and Supplies increases by \$122,074 (72.4%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in the Professional/Specialized Services account, reflecting consultant contracts for the following services: specialized recruitments, labor negotiation, and the comprehensive compensation study.

The request for Other Charges increases by \$32,293 (54.7%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in budgeted Interfund Information Technology charges.

The request for Intrafund Charges decreases by \$5,672 (36.5%) compared to the FY 2007-08 Adopted Budget due to decreases in Intrafund Printing and Postage.

No Fixed Assets are requested.

Revenues are requested at \$13,596 which is \$2,655 (16.3%) less than FY 2007-08 Adopted Budget.

CAO RECOMMENDATION:

This budget is recommended as requested.

The Personnel Director concurs with the recommended budget.



STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PERSONNEL FUNCTION: GENERAL ACTIVITY: PERSONNEL		DEPT 1-401 FUND 0001	
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
51010 Permanent Salaries	310,333	205,345	351,521	351,521	396,116	396,116	
51013 Special Pay	4,904	4,037	6,161	6,161	6,929	6,929	
51014 Other Pay	33,420	5,125	11,778	11,778	13,916	13,916	
51020 Extra Help	7,197	8,012	2,400	2,400	6,000	6,000	
51100 County Contribution FICA	26,267	16,313	28,016	28,016	31,481	31,481	
51110 County Contribution Retirement	51,417	35,260	58,207	58,207	66,569	66,569	
51111 Retirement Allowance	24,974	16,698	28,066	28,066	31,747	31,747	
51120 Co Contribution-Group Insurance	57,159	42,614	61,981	61,981	64,742	64,742	
51150 Interfund Workers Compensation	1,807	1,482	1,482	1,482	776	776	
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 517,478	334,886	549,612	549,612	618,276	618,276	*
<b>SERVICES AND SUPPLIES</b>							
52060 Communications	2,527	1,710	2,800	2,800	2,800	2,800	
52120 Maintenance Equipment	335	1,204	800	800	800	800	
52136 Computer Hardware		1,151	1,000	1,000	1,500	1,500	
52150 Memberships	415	530	555	555	545	545	
52158 Printing Supplies		363			500	500	
52170 Office Expenses	3,453	2,900	2,800	2,800	3,500	3,500	
52173 Subscription-Publication	3,191	3,137	3,226	3,226	3,419	3,419	
52180 Professional/Specialized Svcs	17,244	11,740	27,080	27,080	145,000	145,000	
52190 Publication Legal Notice	42,815	28,649	57,000	57,000	57,000	57,000	
52210 Rents/Leases Structures/Ground	1,359	1,269	1,404	1,404	1,536	1,536	
52225 Office Equipment	269	408	500	500	2,000	2,000	
52230 Special Departmental Expense	26,626	10,269	38,200	38,200	38,500	38,500	
52232 Employment Training	5,992	3,645	25,000	25,000	25,000	25,000	
52250 Transportation & Travel	1,333	942	8,161	8,161	8,500	8,500	
TOTAL SERVICES AND SUPPLIES	* 105,559	67,917	168,526	168,526	290,600	290,600	*
<b>OTHER CHARGES</b>							
53601 Interfund Ins ISF Premium	482	1,550	1,550	1,550	1,726	1,726	
53620 Interfd Information Technology	69,786	19,097	57,385	57,385	89,551	89,551	
53623 Interfund Fingerprints	25	75	50	50			
53685 Interfund Office Expense		13					
53687 Inter Special Dept Expense	12						
53689 Interfund Physical/Drug	34	103	69	69	70	70	
TOTAL OTHER CHARGES	* 70,339	20,838	59,054	59,054	91,347	91,347	*
TOTAL GROSS BUDGET	** 693,376	423,641	777,192	777,192	1,000,223	1,000,223	*
<b>INTRAFUND TRANSFERS</b>							
55201 Intrafund Copy Services	759		827	827	910	910	
55202 Intrafund Postage	7,904	3,952	9,072	9,072	6,289	6,289	
55203 Intrafund Printing	1,895	764	4,219	4,219	1,529	1,529	
55204 Intrafund Copier Rental	2,531	1,730	2,361	2,361	2,495	2,495	
55205 Intrafund Gen Insurance/Bonds	131	129	204	204	143	143	
55206 Intrafund Paper and Supplies	1,207	610	944	944	1,128	1,128	
55208 Intrafund Drug Testing	273-	195-	129-	129-	515-	515-	
55211 Intrafund Fingerprints	1,696-	640-	1,968-	1,968-	2,121-	2,121-	
55238 Intrafund Other		333-					

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: PERSONNEL (CONTINUED) FUNCTION: GENERAL ACTIVITY: PERSONNEL		DEPT 1-401 FUND 0001	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL INTRAFUND TRANSFERS	*	12,458	6,017	15,530	15,530	9,858	9,858 *
TOTAL NET BUDGET	**	705,834	429,658	792,722	792,722	1,010,081	1,010,081 *
USER PAY REVENUES							
46169 Fingerprint Fees		32	32				
46173 Miscellaneous		794	373	800	800	800	800
46320 Other Chgs Current Services		45	15	60	60	60	60
46324 Special Dist Hlth Ins Support		3,713	3,057	4,000	4,000	4,000	4,000
46338 Consulting Fees		998	1,438	1,000	1,000	1,000	1,000
46505 Interfund Fingerprints		4,848	1,422	5,331	5,331	4,427	4,427
46602 Interfund Drug Testing		3,339	1,561	5,060	5,060	3,309	3,309
47500 Other Revenue		2,509					
TOTAL USER PAY REVENUES	*	16,278	7,898	16,251	16,251	13,596	13,596 *
TOTAL GOVERNMENTAL REVENUES	*						*
TOTAL REVENUES	**	16,278	7,898	16,251	16,251	13,596	13,596 *
UNREIMBURSED COSTS	**	689,556	421,760	776,471	776,471	996,485	996,485 *
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
PEDI Personnel Director	7877-9578 M	.80	.80	.80	.80	.80	.80
PEA3 Personnel Analyst III	4995-6112 M	1.00	1.00	1.00	1.00	1.00	1.00
OR							
PEA2 Personnel Analyst II	4498-5558 M						
OR							
PEA1 Personnel Analyst I	4041-4995 M						
PEA2 Personnel Analyst II	4498-5558 M	.50	.50	.50	.50	.50	.50
PEAS Personnel Assistant	3284-4038 C	2.00	2.00	2.00	2.00	2.00	2.00
PEAS Personnel Assistant	3284-4038 C	.75	.75	.75	.75	.75	.75
QA2C Office Assistant II - C	2500-3104 C	1.75	1.75	1.75	1.75	1.75	1.75
TOTAL BUDGET UNIT POSITIONS	**	6.80	6.80	6.80	6.80	6.80	6.80 *

E X E C U T I V E   S U M M A R Y

DEPT HEAD: MARY LYNN CARLTON

UNIT: GENERAL INSURANCE & BONDS

FUND: GENERAL

0001 1-911

	ACTUAL EXPENDITURE 2006-07	ACTUAL EXPENDITURE 4-30-08	ADOPTED BUDGET 2007-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	% CHANGE OVER 2007-08
EXPENDITURES						
SERVICES AND SUPPLIES	58,884	70,173	90,900	79,000	79,000	13.1-
* GROSS BUDGET	58,884	70,173	90,900	79,000	79,000	13.1-
INTRAFUND TRANSFERS	10,726-	13,506-	18,227-	15,417-	15,417-	15.4-
* NET BUDGET	48,158	56,667	72,673	63,583	63,583	12.5-
OTHER REVENUES						
USER PAY REVENUES	44,293	52,035	65,574	58,016	58,016	11.5-
GOVERNMENTAL REVENUES	0	0	0	0	0	.0
TOTAL OTHER REVENUES	44,293	52,035	65,574	58,016	58,016	11.5-
* UNREIMBURSED COSTS	3,865	4,632	7,099	5,567	5,567	21.6-
ALLOCATED POSITIONS	.00	.00	.00	.00	.00	.0

**DESCRIPTION:**            Budget Unit 1-911 General Insurance and Bonds

This budget unit finances miscellaneous insurance costs for the following areas: Airport liability; property insurance; employee blanket bond and crime insurance; automobile physical damage; construction equipment physical damage; watercraft physical damage and liability; and boiler and machinery.

**DEPARTMENT REQUEST:**

Requested Net Expenditures for FY 2008-09 total \$63,583. This is a decrease of \$9,090 (12.5%) from the FY 2007-08 Adopted Budget. Departmental Revenues are requested to total \$58,016. This is a decrease of \$7,558 (11.5%) from last year. Therefore, the requested Unreimbursed Cost of this budget is \$5,567, which is \$1,532 lower than the prior year.

There are no major projects or policy issues for this budget unit in the upcoming year.

The request for Services and Supplies decreases by \$11,900 (13.1%) compared to the FY 2007-08 Adopted Budget. This is primarily due to anticipated decreases in insurance premium costs.

The request for Intrafund Charges decreases by \$2,810 (15.4%) compared to the FY 2007-08 Adopted Budget. This is due to a decrease in charges to General Fund departments for allocation of insurance premiums.

No Fixed Assets are requested.

Total departmental revenue available decreases by \$7,558 (11.5%) compared to the FY 2007-08 Adopted Budget. This is primarily due to an increase in charges to non-General Fund departments for allocation of insurance premiums through the Interfund General Insurance/Bonds account.

**CAO RECOMMENDATION:**

This budget is recommended as requested.

The Personnel Director concurs with the recommendation.

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: GENERAL INSURANCE & BONDS FUNCTION: GENERAL ACTIVITY: OTHER GENERAL	DEPT 1-911 FUND 0001			
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52100 Insurance	57,884	70,173	89,900	89,900	79,000	79,000
52180 Professional/Specialized Svcs	1,000		1,000	1,000		
TOTAL SERVICES AND SUPPLIES	* 58,884	70,173	90,900	90,900	79,000	79,000 *
TOTAL GROSS BUDGET	** 58,884	70,173	90,900	90,900	79,000	79,000 *
INTRAFUND TRANSFERS						
55205 Intrafund Gen Insurance/Bonds	10,726-	13,506-	18,227-	18,227-	15,417-	15,417-
TOTAL INTRAFUND TRANSFERS	* 10,726-	13,506-	18,227-	18,227-	15,417-	15,417-*
TOTAL NET BUDGET	** 48,158	56,667	72,673	72,673	63,583	63,583 *
USER PAY REVENUES						
46525 Interfund Gen Insurance/Bonds	42,366	51,073	63,112	63,112	56,980	56,980
47500 Other Revenue	1,000		1,000	1,000		
47503 Contribution From Oth Agency	20	24	184	184	24	24
47509 Court Reimbursement	907	938	1,278	1,278	1,012	1,012
TOTAL USER PAY REVENUES	* 44,293	52,035	65,574	65,574	58,016	58,016 *
TOTAL GOVERNMENTAL REVENUES	*					*
TOTAL REVENUES	** 44,293	52,035	65,574	65,574	58,016	58,016 *
UNREIMBURSED COSTS	** 3,865	4,632	7,099	7,099	5,567	5,567 *

# SPECIAL REVENUE FUNDS

## SECTION P

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: DEVELOP IMPACT FEE-ROADS FUNCTION: PUBLIC WAYS AND FACILITIES ACTIVITY: OTHER GENERAL			DEPT 0-100 FUND 0100
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**						*
TOTAL NET BUDGET	**						*
TOTAL APPROPRIATION FOR CONTINGENCY	*						*
TOTAL INCREASES IN RESERVES	*			32,054	32,054	48,000	48,000 *
TOTAL BUDGET	**			32,054	32,054	48,000	48,000 *
USER PAY REVENUES							
42311 Development Impact Fees			5,329			3,000	3,000
TOTAL USER PAY REVENUES	*		5,329			3,000	3,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		22,054	18,607	10,000	10,000	25,000	25,000
TOTAL GENERAL REVENUES	*	22,054	18,607	10,000	10,000	25,000	25,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		10,000-	22,054	22,054	20,000	20,000 *
TOTAL AVAILABLE FINANCING	**	22,054	13,936	32,054	32,054	48,000	48,000 *
UNREIMBURSED COSTS	**	22,054-	13,936-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELP IMPACT FEE CO GEN GOVT DEPT 0-101  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0101

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev		651		778,000	778,000	925,000	925,000
TOTAL OTHER CHARGES	*	651		778,000	778,000	925,000	925,000 *
TOTAL GROSS BUDGET	**	651		778,000	778,000	925,000	925,000 *
TOTAL NET BUDGET	**	651		778,000	778,000	925,000	925,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			67,170	67,170	35,170	35,170 *
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	651		845,170	845,170	960,170	960,170 *
USER PAY REVENUES							
42311 Development Impact Fees		205,211	73,980	50,000	50,000	45,000	45,000
TOTAL USER PAY REVENUES	*	205,211	73,980	50,000	50,000	45,000	45,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		27,156	26,168	10,000	10,000	20,000	20,000
TOTAL GENERAL REVENUES	*	27,156	26,168	10,000	10,000	20,000	20,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	553,454	785,170	785,170	785,170	895,170	895,170 *
TOTAL AVAILABLE FINANCING	**	785,821	885,318	845,170	845,170	960,170	960,170 *
UNREIMBURSED COSTS	**	785,170-	885,318-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: DEVELP IMPACT CRTI/CRIMNL JUSTC				DEPT 0-102
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 0102
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		730,833	730,833	425,000	425,000 *
TOTAL BUDGET	**		730,833	730,833	425,000	425,000 *
USER PAY REVENUES						
42311 Development Impact Fees		651,299	215,939		130,000	130,000
TOTAL USER PAY REVENUES	*	651,299	215,939		130,000	130,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		54,534	53,262	25,000	25,000	75,000
TOTAL GENERAL REVENUES	*	54,534	53,262	25,000	25,000	75,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		25,000-	705,833	705,833	220,000
TOTAL AVAILABLE FINANCING	**	705,833	244,201	730,833	730,833	425,000
UNREIMBURSED COSTS	**	705,833-	244,201-			*



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: DEVELP IMPACT HLTH/SOCIAL SRVS				DEPT 0-103
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: HEALTH AND SANITATION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 0103
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		378,301	378,301	315,000	315,000 *
TOTAL BUDGET	**		378,301	378,301	315,000	315,000 *
USER PAY REVENUES						
42311 Development Impact Fees		282,260	120,491		75,000	75,000
TOTAL USER PAY REVENUES	*	282,260	120,491		75,000	75,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		66,041	60,321	30,000	30,000	85,000
TOTAL GENERAL REVENUES	*	66,041	60,321	30,000	30,000	85,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		30,000-	348,301	348,301	155,000
TOTAL AVAILABLE FINANCING	**	348,301	150,812	378,301	378,301	315,000
UNREIMBURSED COSTS	**	348,301-	150,812-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELP IMPACT FEE SHERIFF DEPT 0-104  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0104

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		16,162	16,162	19,250	19,250 *
TOTAL BUDGET	**		16,162	16,162	19,250	19,250 *
USER PAY REVENUES						
42311 Development Impact Fees	8,369	5,197			3,750	3,750
TOTAL USER PAY REVENUES	* 8,369	5,197			3,750	3,750 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	5,292	4,655	2,500	2,500	6,500	6,500
TOTAL GENERAL REVENUES	* 5,292	4,655	2,500	2,500	6,500	6,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	2,501-	13,662	13,662	9,000	9,000 *
TOTAL AVAILABLE FINANCING	** 13,661	7,351	16,162	16,162	19,250	19,250 *
UNREIMBURSED COSTS	** 13,661-	7,351-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: DEVELP IMPACT FEE FIRE CSA F				DEPT 0-105
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 0105
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		28,510	28,510	31,500	31,500 *
TOTAL BUDGET	**		28,510	28,510	31,500	31,500 *
USER PAY REVENUES						
42311 Development Impact Fees		18,008	9,806		7,500	7,500
TOTAL USER PAY REVENUES	*	18,008	9,806		7,500	7,500 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		7,002	6,265	3,500	3,500	8,750
TOTAL GENERAL REVENUES	*	7,002	6,265	3,500	3,500	8,750 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		3,500-	25,010	25,010	15,250
TOTAL AVAILABLE FINANCING	**	25,010	12,571	28,510	28,510	31,500 *
UNREIMBURSED COSTS	**	25,010-	12,571-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELP IMPACT FEE LIBRARY DEPT 0-106  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: EDUCATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0106

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		24,216	24,216	32,125	32,125 *
TOTAL BUDGET	**		24,216	24,216	32,125	32,125 *
USER PAY REVENUES						
42311 Development Impact Fees	13,207	9,691			7,125	7,125
TOTAL USER PAY REVENUES	* 13,207	9,691			7,125	7,125 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	7,510	6,648	3,500	3,500	9,500	9,500
TOTAL GENERAL REVENUES	* 7,510	6,648	3,500	3,500	9,500	9,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	3,500-	20,716	20,716	15,500	15,500 *
TOTAL AVAILABLE FINANCING	** 20,717	12,839	24,216	24,216	32,125	32,125 *
UNREIMBURSED COSTS	** 20,717-	12,839-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: DEVELP IMPACT FEE UA PARK&REC				DEPT 0-107
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC PROTECTION				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 0107
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		17,869	17,869	26,375	26,375 *
TOTAL BUDGET	**		17,869	17,869	26,375	26,375 *
USER PAY REVENUES						
42311 Development Impact Fees		4,363			1,875	1,875
TOTAL USER PAY REVENUES	*	4,363			1,875	1,875 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		11,869	10,009	6,000	6,000	14,000
TOTAL GENERAL REVENUES	*	11,869	10,009	6,000	6,000	14,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		6,000-	11,869	11,869	10,500 *
TOTAL AVAILABLE FINANCING	**	11,869	8,372	17,869	17,869	26,375 *
UNREIMBURSED COSTS	**	11,869-	8,372-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELP IMPACT FEE FIRE CSA C DEPT 0-108  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0108

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		4,266	4,266	5,550	5,550 *
TOTAL BUDGET	**		4,266	4,266	5,550	5,550 *
USER PAY REVENUES						
42311 Development Impact Fees	3,642	2,308			1,950	1,950
TOTAL USER PAY REVENUES	* 3,642	2,308			1,950	1,950 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	424	458	200	200	600	600
TOTAL GENERAL REVENUES	* 424	458	200	200	600	600 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	200-	4,066	4,066	3,000	3,000 *
TOTAL AVAILABLE FINANCING	** 4,066	2,566	4,266	4,266	5,550	5,550 *
UNREIMBURSED COSTS	** 4,066-	2,566-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELP IMPACT FEE FIRE CSA D DEPT 0-109  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0109

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		1,752	1,752	2,650	2,650 *
TOTAL BUDGET	**		1,752	1,752	2,650	2,650 *
USER PAY REVENUES						
42311 Development Impact Fees	1,123	907			750	750
TOTAL USER PAY REVENUES	* 1,123	907			750	750 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	429	389	200	200	550	550
TOTAL GENERAL REVENUES	* 429	389	200	200	550	550 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	200-	1,552	1,552	1,350	1,350 *
TOTAL AVAILABLE FINANCING	** 1,552	1,096	1,752	1,752	2,650	2,650 *
UNREIMBURSED COSTS	** 1,552-	1,096-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: EDBG 636-04 GRANT			DEPT 0-111	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: GENERAL				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL			FUND 0111	
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52113 Gen Admnr-Maint, Repair, Supp	2,203	195				
52114 Act Del-Maint, Repair, Supp		5,460				
52257 General Administration	14,026	8,910				
52258 Activity Delivery	11,413	2,062				
TOTAL SERVICES AND SUPPLIES	* 27,642	16,627				*
OTHER CHARGES						
53626 Interfund Transfer Out - EDBG		17,978	72,460	72,460	37,460	37,460
TOTAL OTHER CHARGES	* 17,978	17,978	72,460	72,460	37,460	37,460 *
TOTAL GROSS BUDGET	** 27,642	34,605	72,460	72,460	37,460	37,460 *
TOTAL NET BUDGET	** 27,642	34,605	72,460	72,460	37,460	37,460 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 27,642	34,605	72,460	72,460	37,460	37,460 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45111 St Grant	27,642	16,627				
TOTAL GOVERNMENTAL REVENUES	* 27,642	16,627				*
GENERAL REVENUES						
44100 Interest Apportioned	974	1,396	1,000	1,000	1,500	1,500
44109 Program Income-Principal			25,000	25,000		
44110 Program Income-Interest	9,040	6,388	10,000	10,000	10,000	10,000
TOTAL GENERAL REVENUES	* 10,014	7,784	36,000	36,000	11,500	11,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 26,446	50,800	36,460	36,460	25,960	25,960 *
TOTAL AVAILABLE FINANCING	** 64,102	75,211	72,460	72,460	37,460	37,460 *
UNREIMBURSED COSTS	** 36,460-	40,606-				*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: EDBG 828-03 DEPT 0-119  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0119

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53626 Interfund Transfer Out - EDBG	41,529	49,243	50,000	50,000	50,000	50,000
TOTAL OTHER CHARGES	* 41,529	49,243	50,000	50,000	50,000	50,000 *
TOTAL GROSS BUDGET	** 41,529	49,243	50,000	50,000	50,000	50,000 *
TOTAL NET BUDGET	** 41,529	49,243	50,000	50,000	50,000	50,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		393	393		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 41,529	49,243	50,393	50,393	50,000	50,000 *
USER PAY REVENUES						
46524 Interfund Transfer In - EDBG	1,480	141				
TOTAL USER PAY REVENUES	* 1,480	141				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	121	62				
44109 Program Income-Principal			36,000	36,000	25,000	25,000
44110 Program Income-Interest	9,254	5,825	14,000	14,000	24,297	24,297
TOTAL GENERAL REVENUES	* 9,375	5,887	50,000	50,000	49,297	49,297 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 31,068	43,215	393	393	703	703 *
TOTAL AVAILABLE FINANCING	** 41,923	49,243	50,393	50,393	50,000	50,000 *
UNREIMBURSED COSTS	** 394-					*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	COUNTY OF SUTTER STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: BIOTERRORISM TRUST FUNCTION: ACTIVITY:	HEALTH AND SANITATION HEALTH	DEPT 0-124			FUND 0124
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev	126,575		155,000	155,000	164,989	164,989	
TOTAL OTHER CHARGES	* 126,575		155,000	155,000	164,989	164,989	*
TOTAL GROSS BUDGET	** 126,575		155,000	155,000	164,989	164,989	*
TOTAL NET BUDGET	** 126,575		155,000	155,000	164,989	164,989	*
TOTAL APPROPRIATION FOR CONTINGENCY	*		10,560	10,560	9,700	9,700	*
TOTAL INCREASES IN RESERVES	*		42,777	42,777	38,249	38,249	*
TOTAL BUDGET	** 126,575		208,337	208,337	212,938	212,938	*
TOTAL USER PAY REVENUES	*						*
GOVERNMENTAL REVENUES							
45306 Fed Grant	176,149		155,000	155,000	164,689	164,689	
TOTAL GOVERNMENTAL REVENUES	* 176,149		155,000	155,000	164,689	164,689	*
GENERAL REVENUES							
44100 Interest Apportioned	14,830	13,474			10,000	10,000	
TOTAL GENERAL REVENUES	* 14,830	13,474			10,000	10,000	*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 11,068-	10,560	53,337	53,337	38,249	38,249	*
TOTAL AVAILABLE FINANCING	** 179,911	24,034	208,337	208,337	212,938	212,938	*
UNREIMBURSED COSTS	** 53,336-	24,034-					*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: EDBG 767-02 GRANTS				DEPT 0-125	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: GENERAL					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 0125	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53626 Interfund Transfer Out - EDBG		163,224	70,747	50,000	50,000	50,000	50,000
TOTAL OTHER CHARGES	*	163,224	70,747	50,000	50,000	50,000	50,000 *
TOTAL GROSS BUDGET	**	163,224	70,747	50,000	50,000	50,000	50,000 *
TOTAL NET BUDGET	**	163,224	70,747	50,000	50,000	50,000	50,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			726	726		*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	163,224	70,747	50,726	50,726	50,000	50,000 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		675	112				
44109 Program Income-Principal				28,000	28,000	40,000	40,000
44110 Program Income-Interest		12,920	6,735	22,000	22,000	9,614	9,614
TOTAL GENERAL REVENUES	*	13,595	6,847	50,000	50,000	49,614	49,614 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	150,355	63,901	726	726	386	386 *
TOTAL AVAILABLE FINANCING	**	163,950	70,748	50,726	50,726	50,000	50,000 *
UNREIMBURSED COSTS	**	726-	1-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELOP IMPACT FEE-LIVE OAK DEPT 0-126  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0126

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		17,409	17,409	28,650	28,650 *
TOTAL BUDGET	**		17,409	17,409	28,650	28,650 *
USER PAY REVENUES						
42311 Development Impact Fees	17,136	15,332			11,250	11,250
TOTAL USER PAY REVENUES	* 17,136	15,332			11,250	11,250 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	273	886			1,200	1,200
TOTAL GENERAL REVENUES	* 273	886			1,200	1,200 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		17,409	17,409	16,200	16,200 *
TOTAL AVAILABLE FINANCING	** 17,409	16,218	17,409	17,409	28,650	28,650 *
UNREIMBURSED COSTS	** 17,409-	16,218-				*

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:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0128

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53628 Interfund Admin - Misc Depts					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 INCREASES IN RESERVES	*		2,939	2,939		*
TOTAL BUDGET	**		2,939	2,939	15,000	15,000 *
USER PAY REVENUES						
42405 Monument Survey Fee	1,670	1,060			1,060	1,060
TOTAL USER PAY REVENUES	* 1,670	1,060			1,060	1,060 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	869	771	400	400	1,000	1,000
TOTAL GENERAL REVENUES	* 869	771	400	400	1,000	1,000 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*				11,300	11,300 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		400-	2,539	2,539	1,640
TOTAL AVAILABLE FINANCING	** 2,539	1,431	2,939	2,939	15,000	15,000 *
UNREIMBURSED COSTS	** 2,539-	1,431-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PANDEMIC INFLUENZA PREPAREDNESS DEPT 0-139  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0139

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev					31,994	31,994
TOTAL OTHER CHARGES	*				31,994	31,994 *
TOTAL GROSS BUDGET	**				31,994	31,994 *
TOTAL NET BUDGET	**				31,994	31,994 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		11,478	11,478	2,330	2,330 *
TOTAL BUDGET	**		11,478	11,478	34,324	34,324 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45405 Fed Pandemic		11,478			31,994	31,994
TOTAL GOVERNMENTAL REVENUES	*	11,478			31,994	31,994 *
GENERAL REVENUES						
44100 Interest Apportioned		284			2,000	2,000
TOTAL GENERAL REVENUES	*	284			2,000	2,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		11,478	11,478	330	330 *
TOTAL AVAILABLE FINANCING	**	11,478	284	11,478	34,324	34,324 *
UNREIMBURSED COSTS	**	11,478-	284-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CDBG TRUST 98 GRANTS DEPT 0-158  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0158

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53626 Interfund Transfer Out - EDBG	37,396	25,136	50,000	50,000	50,000	50,000
TOTAL OTHER CHARGES	* 37,396	25,136	50,000	50,000	50,000	50,000 *
TOTAL GROSS BUDGET	** 37,396	25,136	50,000	50,000	50,000	50,000 *
TOTAL NET BUDGET	** 37,396	25,136	50,000	50,000	50,000	50,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		1,279	1,279		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 37,396	25,136	51,279	51,279	50,000	50,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	176	39	200	200		
44109 Program Income-Principal			29,800	29,800	15,081	15,081
44110 Program Income-Interest	13,113	6,968	20,000	20,000	15,080	15,080
TOTAL GENERAL REVENUES	* 13,289	7,007	50,000	50,000	30,161	30,161 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 25,387	18,129	1,279	1,279	19,839	19,839 *
TOTAL AVAILABLE FINANCING	** 38,676	25,136	51,279	51,279	50,000	50,000 *
UNREIMBURSED COSTS	** 1,280-					*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: WORKERS' COMP DIVIDEND TRUST DEPT 0-165  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PERSONNEL FUND 0165

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**						*
TOTAL NET BUDGET	**						*
TOTAL APPROPRIATION FOR CONTINGENCY	*						*
TOTAL INCREASES IN RESERVES	*			2,266	2,266	1,800	1,800 *
TOTAL BUDGET	**			2,266	2,266	1,800	1,800 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		1,667	1,403	1,800	1,800	1,800	1,800
TOTAL GENERAL REVENUES	*	1,667	1,403	1,800	1,800	1,800	1,800 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	1,200-	1,800-	466	466		*
TOTAL AVAILABLE FINANCING	**	467	397-	2,266	2,266	1,800	1,800 *
UNREIMBURSED COSTS	**	467-	397				*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CDBG TRUST 97 GRANTS DEPT 0-166  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0166

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53626 Interfund Transfer Out - EDBG	17,822	10,532	25,000	25,000	25,000	25,000
TOTAL OTHER CHARGES	* 17,822	10,532	25,000	25,000	25,000	25,000 *
TOTAL GROSS BUDGET	** 17,822	10,532	25,000	25,000	25,000	25,000 *
TOTAL NET BUDGET	** 17,822	10,532	25,000	25,000	25,000	25,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		471	471		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 17,822	10,532	25,471	25,471	25,000	25,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	97	16				
44109 Program Income-Principal			16,000	16,000	10,000	10,000
44110 Program Income-Interest	3,324	2,040	9,000	9,000	2,000	2,000
TOTAL GENERAL REVENUES	* 3,421	2,056	25,000	25,000	12,000	12,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 14,872	8,477	471	471	13,000	13,000 *
TOTAL AVAILABLE FINANCING	** 18,293	10,533	25,471	25,471	25,000	25,000 *
UNREIMBURSED COSTS	** 471-	1-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SUBSINC ABUSE/CRIME PRANT 2000 DEPT 0-170  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: POLICE PROTECTION FUND 0170

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	353,219	96,094	321,559	321,559	272,000	272,000
53619 Interfund Misc. Transfer			145,677	145,677	155,887	155,887
TOTAL OTHER CHARGES	* 353,219	96,094	467,236	467,236	427,887	427,887 *
TOTAL GROSS BUDGET	** 353,219	96,094	467,236	467,236	427,887	427,887 *
TOTAL NET BUDGET	** 353,219	96,094	467,236	467,236	427,887	427,887 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*				52,460	52,460 *
TOTAL BUDGET	** 353,219	96,094	467,236	467,236	480,347	480,347 *
USER PAY REVENUES						
47500 Other Revenue	9,158	5,089	20,704	20,704	5,000	5,000
TOTAL USER PAY REVENUES	* 9,158	5,089	20,704	20,704	5,000	5,000 *
GOVERNMENTAL REVENUES						
45272 St Aid Proposition 36	59,948	421,103	283,130	283,130	384,925	384,925
TOTAL GOVERNMENTAL REVENUES	* 59,948	421,103	283,130	283,130	384,925	384,925 *
GENERAL REVENUES						
44100 Interest Apportioned	15,690	7,654	9,702	9,702		
TOTAL GENERAL REVENUES	* 15,690	7,654	9,702	9,702		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 422,123	153,700	153,700	153,700	90,422	90,422 *
TOTAL AVAILABLE FINANCING	** 506,919	587,546	467,236	467,236	480,347	480,347 *
UNREIMBURSED COSTS	** 153,700-	491,452-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: YOUTHFUL OFFENDER BLOCK GRANT DEPT 0-176  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0176

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*				61,568	61,568 *
TOTAL BUDGET	**				61,568	61,568 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45103 St Youthful Offender Block Grt		58,568				
TOTAL GOVERNMENTAL REVENUES	*	58,568				*
GENERAL REVENUES						
44100 Interest Apportioned		568			1,500	1,500
TOTAL GENERAL REVENUES	*	568			1,500	1,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*				60,068	60,068 *
TOTAL AVAILABLE FINANCING	**	59,136			61,568	61,568 *
UNREIMBURSED COSTS	**	59,136-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: BICYCLE HELMET SAFETY DEPT 0-178  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0178

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*		250	250		*
TOTAL INCREASES IN RESERVES	*				800	800 *
TOTAL BUDGET	**		250	250	800	800 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines		254	283	200	200	330
44100 Interest Apportioned		68	66	50	50	50
TOTAL GENERAL REVENUES	*	322	349	250	250	380 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	322-			420	420 *
TOTAL AVAILABLE FINANCING	**		349	250	800	800 *
UNREIMBURSED COSTS	**		349-			*

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 2008-09 ACTIVITY: PERSONNEL FUND 0185

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		2,080	2,080	1,600	1,600 *
TOTAL BUDGET	**		2,080	2,080	1,600	1,600 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		1,680	1,414	1,600	1,600	1,600
TOTAL GENERAL REVENUES	*	1,680	1,414	1,600	1,600	1,600 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	1,200-	1,600-	480	480	*
TOTAL AVAILABLE FINANCING	**	480	186-	2,080	2,080	1,600 1,600 *
UNREIMBURSED COSTS	**	480-	186			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: ROAD DEPARTMENT TRUST DEPT 0-189  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC WAYS AND FACILITIES  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: PUBLIC WAYS FUND 0189

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52160 Miscellaneous Expense	1,900					
TOTAL SERVICES AND SUPPLIES	* 1,900					*
TOTAL GROSS BUDGET	** 1,900					*
TOTAL NET BUDGET	** 1,900					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		5,674	5,674	11,200	11,200 *
TOTAL BUDGET	** 1,900		5,674	5,674	11,200	11,200 *
USER PAY REVENUES						
46337 Deposit From Others		9,282				
TOTAL USER PAY REVENUES	*	9,282				*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	7,574	6,638	5,500	5,500	9,000	9,000
TOTAL GENERAL REVENUES	* 7,574	6,638	5,500	5,500	9,000	9,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 5,500-	5,500-	174	174	2,200	2,200 *
TOTAL AVAILABLE FINANCING	** 2,074	10,420	5,674	5,674	11,200	11,200 *
UNREIMBURSED COSTS	** 174-	10,420-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: DEVELP IMPCT FEE-PARK ACQ/DEV DEPT 0-196  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0196

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53680 Interfund Transfer Out	3,164					
TOTAL OTHER CHARGES	*	3,164				*
TOTAL GROSS BUDGET	**	3,164				*
TOTAL NET BUDGET	**	3,164				*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		21,453	21,453	29,125	29,125 *
TOTAL BUDGET	**	3,164	21,453	21,453	29,125	29,125 *
USER PAY REVENUES						
42311 Development Impact Fees	6,625	3,022			2,625	2,625
TOTAL USER PAY REVENUES	*	6,625	3,022		2,625	2,625 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	11,992	10,192	6,000	6,000	14,500	14,500
TOTAL GENERAL REVENUES	*	11,992	10,192	6,000	6,000	14,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		6,000-	15,453	15,453	12,000 *
TOTAL AVAILABLE FINANCING	**	18,617	7,214	21,453	21,453	29,125 *
UNREIMBURSED COSTS	**	15,453-	7,214-			*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: CMSP ELIGIBILITY COSTS FUNCTION: HEALTH AND SANITATION ACTIVITY: HEALTH	DEPT 0-229   FUND 0229			
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	175,561	242,008	248,119	248,119	260,000	260,000
TOTAL OTHER CHARGES	* 175,561	242,008	248,119	248,119	260,000	260,000 *
TOTAL GROSS BUDGET	** 175,561	242,008	248,119	248,119	260,000	260,000 *
TOTAL NET BUDGET	** 175,561	242,008	248,119	248,119	260,000	260,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		25,182	25,182	3,900	3,900 *
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 175,561	242,008	273,301	273,301	263,900	263,900 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45208 St CMSP Welfare	200,742	255,019	248,119	248,119	260,000	260,000
TOTAL GOVERNMENTAL REVENUES	* 200,742	255,019	248,119	248,119	260,000	260,000 *
TOTAL GENERAL REVENUES	*					*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	25,182	25,182	25,182	3,900	3,900 *
TOTAL AVAILABLE FINANCING	** 200,742	280,201	273,301	273,301	263,900	263,900 *
UNREIMBURSED COSTS	** 25,181-	38,193-				*



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: WELFARE AP CHILD CARE ADV DOE				DEPT 0-231
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC ASSISTANCE				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: AID PROGRAMS				FUND 0231
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	39,885	42,733	89,662	89,662	89,662	89,662
53639 Interfund Batterers' Treatment	8,852					
TOTAL OTHER CHARGES	* 48,737	42,733	89,662	89,662	89,662	89,662 *
TOTAL GROSS BUDGET	** 48,737	42,733	89,662	89,662	89,662	89,662 *
TOTAL NET BUDGET	** 48,737	42,733	89,662	89,662	89,662	89,662 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 48,737	42,733	89,662	89,662	89,662	89,662 *
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45141 St Child Care Development	51,319	69,974	93,162	93,162	89,662	89,662
TOTAL GOVERNMENTAL REVENUES	* 51,319	69,974	93,162	93,162	89,662	89,662 *
GENERAL REVENUES						
44100 Interest Apportioned	81	405				
TOTAL GENERAL REVENUES	* 81	405				*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 6,163-	12,352-	3,500-	3,500-		*
TOTAL AVAILABLE FINANCING	** 45,237	58,027	89,662	89,662	89,662	89,662 *
UNREIMBURSED COSTS	** 3,500	15,294-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: AUTOMATED COUNTY WARRANT SYSTEM DEPT 0-233  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FINANCE FUND 0233

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		18,612	18,612	25,000	25,000 *
TOTAL BUDGET	**		18,612	18,612	25,000	25,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	18,612	16,161	10,000	10,000	15,000	15,000
TOTAL GENERAL REVENUES	* 18,612	16,161	10,000	10,000	15,000	15,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 10,000-	10,000-	8,612	8,612	10,000	10,000 *
TOTAL AVAILABLE FINANCING	** 8,612	6,161	18,612	18,612	25,000	25,000 *
UNREIMBURSED COSTS	** 8,612-	6,161-				*

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev		145		250	250	250	250
TOTAL OTHER CHARGES	*	145		250	250	250	250 *
TOTAL GROSS BUDGET	**	145		250	250	250	250 *
TOTAL NET BUDGET	**	145		250	250	250	250 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			90	90		*
TOTAL INCREASES IN RESERVES	*					277	277 *
TOTAL BUDGET	**	145		340	340	527	527 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		135	112				
TOTAL GENERAL REVENUES	*	135	112				*
TOTAL CANCELLATION OF PRIOR YR RESERVES	*			100	100		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	250	340	240	240	527	527 *
TOTAL AVAILABLE FINANCING	**	385	452	340	340	527	527 *
UNREIMBURSED COSTS	**	240-	452-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CDBG TRUST 95 GRANIS DEPT 0-244  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0244

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53626 Interfund Transfer Out - EDBG		13,152	73,899	11,000	11,000	70,000	70,000
TOTAL OTHER CHARGES	*	13,152	73,899	11,000	11,000	70,000	70,000 *
TOTAL GROSS BUDGET	**	13,152	73,899	11,000	11,000	70,000	70,000 *
TOTAL NET BUDGET	**	13,152	73,899	11,000	11,000	70,000	70,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			10	10		*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	13,152	73,899	11,010	11,010	70,000	70,000 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		50	258	60	60		
44109 Program Income-Principal				4,940	4,940	60,000	60,000
44110 Program Income-Interest		7,261	2,000	6,000	6,000	4,700	4,700
TOTAL GENERAL REVENUES	*	7,311	2,258	11,000	11,000	64,700	64,700 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	5,851	71,641	10	10	5,300	5,300 *
TOTAL AVAILABLE FINANCING	**	13,162	73,899	11,010	11,010	70,000	70,000 *
UNREIMBURSED COSTS	**	10-					*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: TOBACCO EDUCATION TRUST FUNCTION: EDUCATION ACTIVITY: HEALTH					DEPT 0-246  FUND 0246
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev		171,080	75,359	150,000	150,000	150,000	150,000
TOTAL OTHER CHARGES	*	171,080	75,359	150,000	150,000	150,000	150,000 *
TOTAL GROSS BUDGET	**	171,080	75,359	150,000	150,000	150,000	150,000 *
TOTAL NET BUDGET	**	171,080	75,359	150,000	150,000	150,000	150,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			8,032	8,032		*
TOTAL INCREASES IN RESERVES	*					43,232	43,232 *
TOTAL BUDGET	**	171,080	75,359	158,032	158,032	193,232	193,232 *
TOTAL USER PAY REVENUES	*						*
GOVERNMENTAL REVENUES							
45221 St Tobacco Control		150,000	112,500	150,000	150,000	150,000	150,000
TOTAL GOVERNMENTAL REVENUES	*	150,000	112,500	150,000	150,000	150,000	150,000 *
GENERAL REVENUES							
44100 Interest Apportioned		5,111	3,767	4,000	4,000	4,000	4,000
TOTAL GENERAL REVENUES	*	5,111	3,767	4,000	4,000	4,000	4,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	20,000	4,032	4,032	4,032	39,232	39,232 *
TOTAL AVAILABLE FINANCING	**	175,111	120,299	158,032	158,032	193,232	193,232 *
UNREIMBURSED COSTS	**	4,031-	44,940-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: LOCAL H & W TRUST-HEALTH					DEPT 0-247
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: HEALTH AND SANITATION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: HEALTH					FUND 0247
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
OTHER CHARGES							
53649 Interfund MVIL Transfer			5,021,854	5,021,854			
53680 Interfund Transfer Out	1,794,386	1,016,186	1,576,578	1,576,578	1,576,578	1,576,578	
TOTAL OTHER CHARGES	* 1,794,386	1,016,186	6,598,432	6,598,432	1,576,578	1,576,578 *	
TOTAL GROSS BUDGET	** 1,794,386	1,016,186	6,598,432	6,598,432	1,576,578	1,576,578 *	
TOTAL NET BUDGET	** 1,794,386	1,016,186	6,598,432	6,598,432	1,576,578	1,576,578 *	
TOTAL APPROPRIATION FOR CONTINGENCY	*					*	
TOTAL INCREASES IN RESERVES	*					*	
TOTAL BUDGET	** 1,794,386	1,016,186	6,598,432	6,598,432	1,576,578	1,576,578 *	
USER PAY REVENUES							
46539 Interfund MVIL Transfer Health			5,021,854	5,021,854			
TOTAL USER PAY REVENUES	*		5,021,854	5,021,854		*	
GOVERNMENTAL REVENUES							
45242 St Contrib Fr H/W Wlfr Subd			20	20			
45252 St Contrib Fr H/W Hlth Subd	1,629,371	1,016,206	1,576,578	1,576,578	1,576,578	1,576,578	
TOTAL GOVERNMENTAL REVENUES	* 1,629,371	1,016,206	1,576,598	1,576,598	1,576,578	1,576,578 *	
TOTAL GENERAL REVENUES	*					*	
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 164,995	20-	20-	20-		*	
TOTAL AVAILABLE FINANCING	** 1,794,366	1,016,186	6,598,432	6,598,432	1,576,578	1,576,578 *	
UNREIMBURSED COSTS	** 20					*	

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: LOCAL H & W TRUST-SOCIAL SRVS				DEPT 0-248
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC ASSISTANCE				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: AID PROGRAMS				FUND 0248
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53649 Interfund MVIL Transfer			199,645	199,645	209,422	209,422
53680 Interfund Transfer Out	1,776,347	1,260,122	4,118,507	4,118,507	4,321,650	4,321,650
TOTAL OTHER CHARGES	* 1,776,347	1,260,122	4,318,152	4,318,152	4,531,072	4,531,072 *
TOTAL GROSS BUDGET	** 1,776,347	1,260,122	4,318,152	4,318,152	4,531,072	4,531,072 *
TOTAL NET BUDGET	** 1,776,347	1,260,122	4,318,152	4,318,152	4,531,072	4,531,072 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		166,750	166,750	42,777	42,777 *
TOTAL INCREASES IN RESERVES	*		2,208,280	2,208,280		*
TOTAL BUDGET	** 1,776,347	1,260,122	6,693,182	6,693,182	4,573,849	4,573,849 *
USER PAY REVENUES						
46548 Interfund MVIL Transfer Welfre			199,645	199,645	209,422	209,422
46578 Interfund Trans In-Special Rev			47,000	47,000		
47325 St Contr H/W Wlfr Sofd-Growth	324,721	29,885				
TOTAL USER PAY REVENUES	* 324,721	29,885	246,645	246,645	209,422	209,422 *
GOVERNMENTAL REVENUES						
45096 St Contr H/W Wlfr Sofd-Stab	19,000	19,000				
45242 St Contrib Fr H/W Wlfr Sofd	3,419,256	2,198,279	3,438,257	3,438,257	3,468,542	3,468,542
TOTAL GOVERNMENTAL REVENUES	* 3,438,256	2,217,279	3,438,257	3,438,257	3,468,542	3,468,542 *
TOTAL GENERAL REVENUES	*					*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 1,021,650	800,000	3,008,280	3,008,280	895,885	895,885 *
TOTAL AVAILABLE FINANCING	** 4,784,627	3,047,164	6,693,182	6,693,182	4,573,849	4,573,849 *
UNREIMBURSED COSTS	** 3,008,280-	1,787,042-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: LOCAL H & W TRUST-MENTAL HLTH DEPT 0-249  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0249

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53649 Interfund MVIL Transfer			1,764,813	1,764,813	1,830,963	1,830,963
53680 Interfund Transfer Out	4,326,580	2,500,663	3,879,542	3,879,542	3,879,542	3,879,542
TOTAL OTHER CHARGES	* 4,326,580	2,500,663	5,644,355	5,644,355	5,710,505	5,710,505 *
TOTAL GROSS BUDGET	** 4,326,580	2,500,663	5,644,355	5,644,355	5,710,505	5,710,505 *
TOTAL NET BUDGET	** 4,326,580	2,500,663	5,644,355	5,644,355	5,710,505	5,710,505 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 4,326,580	2,500,663	5,644,355	5,644,355	5,710,505	5,710,505 *
USER PAY REVENUES						
46538 Interfund MVIL Transfer MH			1,764,813	1,764,813	1,830,963	1,830,963
TOTAL USER PAY REVENUES	*		1,764,813	1,764,813	1,830,963	1,830,963 *
GOVERNMENTAL REVENUES						
45213 St Alloc S/T MH Realign	3,910,475	2,500,663	3,879,542	3,879,542	3,879,542	3,879,542
TOTAL GOVERNMENTAL REVENUES	* 3,910,475	2,500,663	3,879,542	3,879,542	3,879,542	3,879,542 *
TOTAL GENERAL REVENUES	*					*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 416,105					*
TOTAL AVAILABLE FINANCING	** 4,326,580	2,500,663	5,644,355	5,644,355	5,710,505	5,710,505 *
UNREIMBURSED COSTS	**					*



STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: PLAN CHECK & INSPECTION FEES DEPT 0-255  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0255

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	92,238					
53641 Interfund PW Admin Services		40,466	99,000	99,000	115,000	115,000
TOTAL OTHER CHARGES	* 92,238	40,466	99,000	99,000	115,000	115,000 *
TOTAL GROSS BUDGET	** 92,238	40,466	99,000	99,000	115,000	115,000 *
TOTAL NET BUDGET	** 92,238	40,466	99,000	99,000	115,000	115,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		5,000	5,000		*
TOTAL INCREASES IN RESERVES	*		247,196	247,196		*
TOTAL BUDGET	** 92,238	40,466	351,196	351,196	115,000	115,000 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	22,541	10,913	15,000	15,000	25,000	25,000
TOTAL GENERAL REVENUES	* 22,541	10,913	15,000	15,000	25,000	25,000 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*				85,000	85,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 405,892	89,000	336,196	336,196	5,000	5,000 *
TOTAL AVAILABLE FINANCING	** 428,433	99,913	351,196	351,196	115,000	115,000 *
UNREIMBURSED COSTS	** 336,195-	59,447-				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: MENTAL HEALTH ALCOHOL PROGRAM DEPT 0-257  
 FUNCTION: HEALTH AND SANITATION  
 ACTIVITY: HEALTH  
 FUND 0257

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev			15,000	15,000	15,000	15,000
TOTAL OTHER CHARGES	*		15,000	15,000	15,000	15,000 *
TOTAL GROSS BUDGET	**		15,000	15,000	15,000	15,000 *
TOTAL NET BUDGET	**		15,000	15,000	15,000	15,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		2,000	2,000	2,000	2,000 *
TOTAL INCREASES IN RESERVES	*		13,470	13,470	15,637	15,637 *
TOTAL BUDGET	**		30,470	30,470	32,637	32,637 *
USER PAY REVENUES						
47500 Other Revenue	264	217	200	200	250	250
TOTAL USER PAY REVENUES	*	264	200	200	250	250 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	11,864	9,750	9,000	9,000	10,000	10,000
44100 Interest Apportioned	3,343	3,171				
TOTAL GENERAL REVENUES	*	15,207	9,000	9,000	10,000	10,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	5,800	21,270	21,270	22,387	22,387 *
TOTAL AVAILABLE FINANCING	**	21,271	20,938	30,470	30,470	32,637 *
UNREIMBURSED COSTS	**	21,271-	20,938-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CDBG TRUST 96 GRANIS DEPT 0-258  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: GENERAL  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: OTHER GENERAL FUND 0258

FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53626 Interfund Transfer Out - EDBG		13,762	125,959	20,000	20,000	50,000	50,000
TOTAL OTHER CHARGES	*	13,762	125,959	20,000	20,000	50,000	50,000 *
TOTAL GROSS BUDGET	**	13,762	125,959	20,000	20,000	50,000	50,000 *
TOTAL NET BUDGET	**	13,762	125,959	20,000	20,000	50,000	50,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			11	11		*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	13,762	125,959	20,011	20,011	50,000	50,000 *
TOTAL USER PAY REVENUES	*						*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		53	654				
44109 Program Income-Principal				10,000	10,000	15,000	15,000
44110 Program Income-Interest		10,272	1,438	10,000	10,000	15,000	15,000
TOTAL GENERAL REVENUES	*	10,325	2,092	20,000	20,000	30,000	30,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	3,449	123,868	11	11	20,000	20,000 *
TOTAL AVAILABLE FINANCING	**	13,774	125,960	20,011	20,011	50,000	50,000 *
UNREIMBURSED COSTS	**	12-	1-				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9		C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09		UNIT TITLE: GJ FACILITIES CONSTRUCTION FUNCTION: PUBLIC PROTECTION ACTIVITY: JUDICIAL		DEPT 0-262 FUND 0262	
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev		353,992	23,081	412,126	613,126	821,500	821,500
53680 Interfund Transfer Out				47,000	47,000		
TOTAL OTHER CHARGES	*	353,992	23,081	459,126	660,126	821,500	821,500 *
TOTAL GROSS BUDGET	**	353,992	23,081	459,126	660,126	821,500	821,500 *
TOTAL NET BUDGET	**	353,992	23,081	459,126	660,126	821,500	821,500 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			37,685	37,685		*
TOTAL INCREASES IN RESERVES	*			51,374	51,374		*
TOTAL BUDGET	**	353,992	23,081	548,185	749,185	821,500	821,500 *
USER PAY REVENUES							
47500 Other Revenue		4,024	3,307	3,000	3,000	3,000	3,000
TOTAL USER PAY REVENUES	*	4,024	3,307	3,000	3,000	3,000	3,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
43210 Other Court Fines		321,564	243,818	225,000	225,000	225,000	225,000
44100 Interest Apportioned		55,046	46,203	25,000	25,000	25,000	25,000
TOTAL GENERAL REVENUES	*	376,610	290,021	250,000	250,000	250,000	250,000 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*			128,543	329,543	105,112	105,112 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	140,000	444,811	166,642	166,642	463,388	463,388 *
TOTAL AVAILABLE FINANCING	**	520,634	738,139	548,185	749,185	821,500	821,500 *
UNREIMBURSED COSTS	**	166,642-	715,058-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	COUNTY EXHIBIT TRUST				DEPT 0-265
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	RECREATION & CULTURAL SERVICES				
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	CULTURAL SERVICES				FUND 0265
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev		10,000		16,000	16,000	10,000	10,000
TOTAL OTHER CHARGES	*	10,000		16,000	16,000	10,000	10,000 *
TOTAL GROSS BUDGET	**	10,000		16,000	16,000	10,000	10,000 *
TOTAL NET BUDGET	**	10,000		16,000	16,000	10,000	10,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*			1,988	1,988		*
TOTAL INCREASES IN RESERVES	*					4,600	4,600 *
TOTAL BUDGET	**	10,000		17,988	17,988	14,600	14,600 *
USER PAY REVENUES							
47500 Other Revenue		8,805	8,340	11,000	11,000	8,000	8,000
TOTAL USER PAY REVENUES	*	8,805	8,340	11,000	11,000	8,000	8,000 *
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned		783	583	400	400	400	400
TOTAL GENERAL REVENUES	*	783	583	400	400	400	400 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*					4,734	4,734 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	7,000	6,588	6,588	6,588	1,466	1,466 *
TOTAL AVAILABLE FINANCING	**	16,588	15,511	17,988	17,988	14,600	14,600 *
UNREIMBURSED COSTS	**	6,588-	15,511-				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9	C O U N T Y O F S U T T E R STATE OF CALIFORNIA BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09	UNIT TITLE: COMM SVC-SMIP FUNCTION: ACTIVITY:	PUBLIC PROTECTION OTHER PROTECTION	DEPT 0-266 FUND 0266		
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev			2,000	2,000	1,000	1,000
TOTAL OTHER CHARGES	*		2,000	2,000	1,000	1,000 *
TOTAL GROSS BUDGET	**		2,000	2,000	1,000	1,000 *
TOTAL NET BUDGET	**		2,000	2,000	1,000	1,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		976	976	1,300	1,300 *
TOTAL BUDGET	**		2,976	2,976	2,300	2,300 *
USER PAY REVENUES						
42700 Admin Fees-from other Agencies	243	155	400	400	150	150
TOTAL USER PAY REVENUES	*	243	400	400	150	150 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	253	218	250	250	300	300
TOTAL GENERAL REVENUES	*	253	250	250	300	300 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	1,830	1,350	2,326	2,326	1,850 *
TOTAL AVAILABLE FINANCING	**	2,326	1,723	2,976	2,976	2,300 *
UNREIMBURSED COSTS	**	2,326-	1,723-			*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: CHILD ABUSE TRUST				DEPT 0-267	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: HEALTH AND SANITATION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: HEALTH				FUND 0267	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev		231,795	81,079	144,148	144,148	232,874	232,874
TOTAL OTHER CHARGES	*	231,795	81,079	144,148	144,148	232,874	232,874 *
TOTAL GROSS BUDGET	**	231,795	81,079	144,148	144,148	232,874	232,874 *
TOTAL NET BUDGET	**	231,795	81,079	144,148	144,148	232,874	232,874 *
TOTAL APPROPRIATION FOR CONTINGENCY	*						*
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	**	231,795	81,079	144,148	144,148	232,874	232,874 *
USER PAY REVENUES							
47500 Other Revenue		24,923	21,089	25,000	25,000	25,000	25,000
TOTAL USER PAY REVENUES	*	24,923	21,089	25,000	25,000	25,000	25,000 *
GOVERNMENTAL REVENUES							
45104 St Child Abuse Trust		77,630	46,673	100,000	100,000	203,874	203,874
TOTAL GOVERNMENTAL REVENUES	*	77,630	46,673	100,000	100,000	203,874	203,874 *
GENERAL REVENUES							
44100 Interest Apportioned		10,170	5,544	4,000	4,000	4,000	4,000
TOTAL GENERAL REVENUES	*	10,170	5,544	4,000	4,000	4,000	4,000 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*			3,637	3,637		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	130,583	15,148	11,511	11,511		*
TOTAL AVAILABLE FINANCING	**	243,306	88,454	144,148	144,148	232,874	232,874 *
UNREIMBURSED COSTS	**	11,511-	7,375-				*

STATE CONTROLLER COUNTY BUDGET ACT (1985) SCHEDULE 9  
 COUNTY OF SUTTER STATE OF CALIFORNIA  
 BUDGET UNIT FINANCING USES DETAIL FOR FISCAL YEAR 2008-09  
 UNIT TITLE: COURTHOUSE CONSTRUCTION DEPT 0-275  
 FUNCTION: PUBLIC WAYS AND FACILITIES  
 ACTIVITY: JUDICIAL FUND 0275

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		115,477	115,477	94,800	94,800 *
TOTAL BUDGET	**		115,477	115,477	94,800	94,800 *
USER PAY REVENUES						
47500 Other Revenue	3,099	2,315	1,500	1,500	2,000	2,000
TOTAL USER PAY REVENUES	* 3,099	2,315	1,500	1,500	2,000	2,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	85,055	63,313	60,000	60,000	60,000	60,000
44100 Interest Apportioned	19,322	18,777	8,000	8,000	15,000	15,000
TOTAL GENERAL REVENUES	* 104,377	82,090	68,000	68,000	75,000	75,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 61,500-	69,500-	45,977	45,977	17,800	17,800 *
TOTAL AVAILABLE FINANCING	** 45,976	14,905	115,477	115,477	94,800	94,800 *
UNREIMBURSED COSTS	** 45,976-	14,905-				*



STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: ANIMAL CONTROL SPAY/NEUTER DEP				DEPT 0-276	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: GENERAL					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: OTHER GENERAL				FUND 0276	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
OTHER CHARGES							
53680 Interfund Transfer Out	13,060	5,220	15,000	15,000	15,000	15,000	
TOTAL OTHER CHARGES	* 13,060	5,220	15,000	15,000	15,000	15,000	*
TOTAL GROSS BUDGET	** 13,060	5,220	15,000	15,000	15,000	15,000	*
TOTAL NET BUDGET	** 13,060	5,220	15,000	15,000	15,000	15,000	*
TOTAL APPROPRIATION FOR CONTINGENCY	*		2,250	2,250	2,250	2,250	*
TOTAL INCREASES IN RESERVES	*		18,250	18,250	21,200	21,200	*
TOTAL BUDGET	** 13,060	5,220	35,500	35,500	38,450	38,450	*
USER PAY REVENUES							
46148 Spay/Neuter Fines	6,556	8,104	7,000	7,000	10,000	10,000	
46195 Animal Control Services	20						
46196 SND Deposit Forfeitures	16,278	10,487	10,000	10,000	12,000	12,000	
TOTAL USER PAY REVENUES	* 22,854	18,591	17,000	17,000	22,000	22,000	*
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
43210 Other Court Fines	208	84	100	100	150	150	
44100 Interest Apportioned	5,149	4,628	4,500	4,500	6,500	6,500	
TOTAL GENERAL REVENUES	* 5,357	4,712	4,600	4,600	6,650	6,650	*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 1,250-	4,350-	13,900	13,900	9,800	9,800	*
TOTAL AVAILABLE FINANCING	** 26,961	18,953	35,500	35,500	38,450	38,450	*
UNREIMBURSED COSTS	** 13,901-	13,733-					*

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	11,731		4,400	4,400	5,000	5,000
TOTAL OTHER CHARGES	* 11,731		4,400	4,400	5,000	5,000 *
TOTAL GROSS BUDGET	** 11,731		4,400	4,400	5,000	5,000 *
TOTAL NET BUDGET	** 11,731		4,400	4,400	5,000	5,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		600	600		*
TOTAL INCREASES IN RESERVES	*		4,710	4,710	7,200	7,200 *
TOTAL BUDGET	** 11,731		9,710	9,710	12,200	12,200 *
USER PAY REVENUES						
47500 Other Revenue	6,834	6,595	6,000	6,000	8,000	8,000
TOTAL USER PAY REVENUES	* 6,834	6,595	6,000	6,000	8,000	8,000 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	1,607	1,227	1,000	1,000	1,000	1,000
TOTAL GENERAL REVENUES	* 1,607	1,227	1,000	1,000	1,000	1,000 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 6,000	2,000-	2,710	2,710	3,200	3,200 *
TOTAL AVAILABLE FINANCING	** 14,441	5,822	9,710	9,710	12,200	12,200 *
UNREIMBURSED COSTS	** 2,710-	5,822-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE:	CEBG RLF TRUST			DEPT 0-289
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION:	GENERAL			
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY:	OTHER GENERAL			FUND 0289
SCHEDULE 9	FOR FISCAL YEAR 2008-09					
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
SERVICES AND SUPPLIES						
52113 Gen Adm-Maint, Repair, Supp	11,616	5,399	336,065	336,065	20,000	20,000
52114 Act Del-Maint, Repair, Supp		468	2,000	2,000	20,000	20,000
52257 General Administration	72,408	87,808	202,460	202,460	150,000	150,000
52258 Activity Delivery	8,333	358	20,000	20,000	15,000	15,000
TOTAL SERVICES AND SUPPLIES	* 92,357	94,033	560,525	560,525	205,000	205,000 *
OTHER CHARGES						
53000 Other Charges	281,394					
53200 Contribution to Other Agencies			30,000	30,000		
53626 Interfund Transfer Out - EDBG	1,480					
TOTAL OTHER CHARGES	* 282,874		30,000	30,000		*
TOTAL GROSS BUDGET	** 375,231	94,033	590,525	590,525	205,000	205,000 *
TOTAL NET BUDGET	** 375,231	94,033	590,525	590,525	205,000	205,000 *
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		460,968	460,968	813,525	813,525 *
TOTAL BUDGET	** 375,231	94,033	1,051,493	1,051,493	1,018,525	1,018,525 *
USER PAY REVENUES						
46524 Interfund Transfer In - EDBG	286,885	373,354	278,460	278,460	332,460	332,460
47500 Other Revenue	3,991					
TOTAL USER PAY REVENUES	* 290,876	373,354	278,460	278,460	332,460	332,460 *
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	42,309	37,493	34,000	34,000	35,000	35,000
44109 Program Income-Principal			10,000	10,000	10,000	10,000
44110 Program Income-Interest	6,706	15,623	10,000	10,000	20,000	20,000
TOTAL GENERAL REVENUES	* 49,015	53,116	54,000	54,000	65,000	65,000 *
TOTAL CANCELLATION OF PRIOR YR RESERVES	*		463,068	463,068		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 291,304	274,621	255,965	255,965	621,065	621,065 *
TOTAL AVAILABLE FINANCING	** 631,195	701,091	1,051,493	1,051,493	1,018,525	1,018,525 *
UNREIMBURSED COSTS	** 255,964-	607,058-				*

STATE CONTROLLER	C O U N T Y O F S U T T E R	UNIT TITLE: INDIGENT BURIALS TRUST				DEPT 0-295	
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: PUBLIC ASSISTANCE					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: AID PROGRAMS				FUND 0295	
SCHEDULE 9	FOR FISCAL YEAR 2008-09						
FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09	
OTHER CHARGES							
53569 Interfund Trans Out-Spec Rev	1,095	704	1,000	1,000	1,000	1,000	
TOTAL OTHER CHARGES	* 1,095	704	1,000	1,000	1,000	1,000	* 1,000
TOTAL GROSS BUDGET	** 1,095	704	1,000	1,000	1,000	1,000	* 1,000
TOTAL NET BUDGET	** 1,095	704	1,000	1,000	1,000	1,000	* 1,000
TOTAL APPROPRIATION FOR CONTINGENCY	*		10	10	10	10	* 10
TOTAL INCREASES IN RESERVES	*						*
TOTAL BUDGET	** 1,095	704	1,010	1,010	1,010	1,010	* 1,010
USER PAY REVENUES							
42400 Burial Permit Fees	1,090	1,060	1,000	1,000	1,000	1,000	
TOTAL USER PAY REVENUES	* 1,090	1,060	1,000	1,000	1,000	1,000	* 1,000
TOTAL GOVERNMENTAL REVENUES	*						*
GENERAL REVENUES							
44100 Interest Apportioned	14	18					
TOTAL GENERAL REVENUES	* 14	18					* 18
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	10	10	10	10	10	* 10
TOTAL AVAILABLE FINANCING	** 1,104	1,088	1,010	1,010	1,010	1,010	* 1,010
UNREIMBURSED COSTS	** 9-	384-					* 384-

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: CHILD PASSENGER RESTRAINT-HLTH DEPT 0-298  
 COUNTY BUDGET ACT STATE OF CALIFORNIA  
 (1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC ASSISTANCE  
 SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: AID PROGRAMS FUND 0298

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARIMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL GROSS BUDGET	**					*
TOTAL NET BUDGET	**					*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*		7,747	7,747	5,800	5,800 *
TOTAL BUDGET	**		7,747	7,747	5,800	5,800 *
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
43210 Other Court Fines	4,958	2,903	3,800	3,800	3,500	3,500
44100 Interest Apportioned	1,588	1,456	1,400	1,400	2,000	2,000
TOTAL GENERAL REVENUES	* 6,546	4,359	5,200	5,200	5,500	5,500 *
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 4,000-	5,200-	2,547	2,547	300	300 *
TOTAL AVAILABLE FINANCING	** 2,546	841-	7,747	7,747	5,800	5,800 *
UNREIMBURSED COSTS	** 2,546-	841				*

**NON-APPROPRIATION  
BUDGET UNITS**

SECTION Q

## 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 these budget units, but an Executive Summary and Narrative are not included.

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: JUSTICE ASSIST GRANT PROGRAM DEPT 0-129  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: PUBLIC PROTECTION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: JUDICIAL FUND 0129

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53680 Interfund Transfer Out			20	20		
TOTAL OTHER CHARGES	*		20	20		*
TOTAL GROSS BUDGET	**		20	20		*
TOTAL NET BUDGET	**		20	20		*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		20	20		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned		4	1	2	2	
TOTAL GENERAL REVENUES	*	4	1	2	2	*
TOTAL CANCELLATION OF PRIOR YR RESERVES	*			14	14	*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*		18	4	4	*
TOTAL AVAILABLE FINANCING	**	4	19	20	20	*
UNREIMBURSED COSTS	**	4-	19-			*



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 2008-09 ACTIVITY: AID PROGRAMS FUND 0131

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	113,096		100,000	100,000		
53680 Interfund Transfer Out		48,421				
TOTAL OTHER CHARGES	* 113,096	48,421	100,000	100,000		*
TOTAL GROSS BUDGET	** 113,096	48,421	100,000	100,000		*
TOTAL NET BUDGET	** 113,096	48,421	100,000	100,000		*
TOTAL APPROPRIATION FOR CONTINGENCY	*		135	135		*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	** 113,096	48,421	100,135	100,135		*
TOTAL USER PAY REVENUES	*					*
GOVERNMENTAL REVENUES						
45138 St Calworks Incentive Funds	113,096	48,421	93,432	93,432		
TOTAL GOVERNMENTAL REVENUES	* 113,096	48,421	93,432	93,432		*
GENERAL REVENUES						
44100 Interest Apportioned	257	216				
TOTAL GENERAL REVENUES	* 257	216				*
TOTAL UNDESIGNATED FUND BALANCE 7/1	* 6,446	6,703	6,703	6,703		*
TOTAL AVAILABLE FINANCING	** 119,799	55,340	100,135	100,135		*
UNREIMBURSED COSTS	** 6,703-	6,919-				*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: SB910 MEDI-CAL DEPT 0-211  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION: HEALTH AND SANITATION  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: HEALTH FUND 0211

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53569 Interfund Trans Out-Spec Rev	5,637		117,482	117,482		
TOTAL OTHER CHARGES	*	5,637	117,482	117,482		*
TOTAL GROSS BUDGET	**	5,637	117,482	117,482		*
TOTAL NET BUDGET	**	5,637	117,482	117,482		*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**	5,637	117,482	117,482		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned	4,536	3,664	5,000	5,000		
TOTAL GENERAL REVENUES	*	4,536	5,000	5,000		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	113,583	112,482	112,482		*
TOTAL AVAILABLE FINANCING	**	118,119	116,146	117,482	117,482	*
UNREIMBURSED COSTS	**	112,482-	116,146-			*

STATE CONTROLLER COUNTY OF SUTTER UNIT TITLE: TIERRA BUENA SEWER - CSD DEPT 0-314  
COUNTY BUDGET ACT STATE OF CALIFORNIA  
(1985) BUDGET UNIT FINANCING USES DETAIL FUNCTION:  
SCHEDULE 9 FOR FISCAL YEAR 2008-09 ACTIVITY: FUND 0314

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OTHER CHARGES						
53680 Interfund Transfer Out			5	5		
TOTAL OTHER CHARGES	*		5	5		*
TOTAL GROSS BUDGET	**		5	5		*
TOTAL NET BUDGET	**		5	5		*
TOTAL APPROPRIATION FOR CONTINGENCY	*					*
TOTAL INCREASES IN RESERVES	*					*
TOTAL BUDGET	**		5	5		*
TOTAL USER PAY REVENUES	*					*
TOTAL GOVERNMENTAL REVENUES	*					*
GENERAL REVENUES						
44100 Interest Apportioned			1	1		
TOTAL GENERAL REVENUES	*		1	1		*
TOTAL UNDESIGNATED FUND BALANCE 7/1	*	4	4	4	4	*
TOTAL AVAILABLE FINANCING	**	4	4	5	5	*
UNREIMBURSED COSTS	**	4-	4-			*

# SUMMARY SCHEDULES

SECTION R

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2008-09

COUNTY BUDGET FORM  
SCHEDULE 1

COUNTY FUNDS (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS			
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2008 (2)	CANCELLATION OF PRIOR YEAR RESERVES (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)	
GENERAL	8,700,000	2,079,618	63,961,518	74,741,136	73,274,348	1,466,788	74,741,136	
ROAD	1,944,108		17,644,500	19,588,608	19,583,608	5,000	19,588,608	
COUNTY AIRPORT	6,443		698,885	705,328	705,328		705,328	
FISH AND GAME	1,992	2,964	14,400	19,356	19,356		19,356	
BI-COUNTY MENTAL HEALTH	1,094,126		23,629,246	24,723,372	24,723,372		24,723,372	
MENTAL HEALTH SERVICES ACT	1,509,271		4,730,828	6,240,099	6,240,099		6,240,099	
HOUSING REHABILITATION CIBG	16,198		850	17,048	17,048		17,048	
HEALTH			13,304,601	13,304,601	13,304,601		13,304,601	
WELFARE/SOCIAL SERVICES			41,336,489	41,336,489	41,336,489		41,336,489	
TRIAL COURT			6,689,329	6,689,329	6,689,329		6,689,329	
PUBLIC SAFETY			24,902,197	24,902,197	24,902,197		24,902,197	
DEVELP IMPACT FEE-ROADS	20,000		28,000	48,000		48,000	48,000	
DEVELP IMPACT FEE CO GEN GOVT	895,170		65,000	960,170	960,170		960,170	
DEVELP IMPACT CRT/CRIMNL JUSTC	220,000		205,000	425,000		425,000	425,000	
DEVELP IMPACT HLTH/SOCIAL SRVS	155,000		160,000	315,000		315,000	315,000	
DEVELP IMPACT FEE SHERIFF	9,000		10,250	19,250		19,250	19,250	
DEVELP IMPACT FEE FIRE CSA F	15,250		16,250	31,500		31,500	31,500	
DEVELP IMPACT FEE LIBRARY	15,500		16,625	32,125		32,125	32,125	
DEVELP IMPACT FEE UA PARK&REC	10,500		15,875	26,375		26,375	26,375	
DEVELP IMPACT FEE FIRE CSA C	3,000		2,550	5,550		5,550	5,550	
DEVELP IMPACT FEE FIRE CSA D	1,350		1,300	2,650		2,650	2,650	
EDBG 636-04 GRANT	25,960		11,500	37,460	37,460		37,460	
CHILD SUPP SERV REIMB/ADJUSTIME			2,965,003	2,965,003	2,965,003		2,965,003	

COUNTY FUNDS (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2008 (2)	CANCELLATION OF PRIOR YEAR RESERVES (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
EMSA	25,295			25,295	25,295		25,295
EDBG 828-03	703		49,297	50,000	50,000		50,000
BIOTERRORISM TRUST	38,249		174,689	212,938	174,689	38,249	212,938
EDBG 767-02 GRANTS	386		49,614	50,000	50,000		50,000
DEVELOP IMPACT FEE-LIVE OAK	16,200		12,450	28,650		28,650	28,650
SURVEY MONUMENT PRESERVATION	1,640	11,300	2,060	15,000	15,000		15,000
CALPINE LEVEE & FLOOD CONTROL	540,000		250,000	790,000		790,000	790,000
PANDEMIC INFLUENZA PREPAREDNESS	330		33,994	34,324	31,994	2,330	34,324
COPS 2007-2008	156,094	3,790		159,884	159,884		159,884
COPS 2008-2009			208,344	208,344	208,344		208,344
CDBG TRUST 98 GRANTS	19,839		30,161	50,000	50,000		50,000
WORKERS' COMP DIVIDEND TRUST			1,800	1,800		1,800	1,800
CDBG TRUST 97 GRANTS	13,000		12,000	25,000	25,000		25,000
SUBSTIC ABUSE/CRIME PRNT 2000	90,422		389,925	480,347	427,887	52,460	480,347
YOUTHFUL OFFENDER BLOCK GRANT	60,068		1,500	61,568		61,568	61,568
BICYCLE HELMET SAFETY	420		380	800		800	800
ST-CO PROPERTY TAX PROGRAM	70,000		16,000	86,000	20,000	66,000	86,000
SHERIFF INMATE WELFARE	85,937		504,000	589,937	570,759	19,178	589,937
VISION RUN OUT			1,600	1,600		1,600	1,600
ROAD DEPARTMENT TRUST	2,200		9,000	11,200		11,200	11,200
DEVELP IMPCT FEE-PARK ACQ/DEV	12,000		17,125	29,125		29,125	29,125
SHERIFF CIVIL FEES	2,700		13,200	15,900	9,467	6,433	15,900
CANDIDATES' STATEMENTS ELECINS			10,000	10,000	10,000		10,000

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2008-09

COUNTY FUNDS (1)	AVAILABLE FINANCING			FINANCING REQUIREMENTS			
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2008 (2)	CANCELLATION OF PRIOR YEAR RESERVES (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
SHERIFF ASSESSMENT FEES	1,211		19,500	20,711		20,711	20,711
CMSP ELIGIBILITY COSTS	3,900		260,000	263,900	263,900		263,900
WELFARE AP CHILD CARE ADV DOE			89,662	89,662	89,662		89,662
COUNTY RECORDER UPGRADING FEE	75,240	191,796	130,000	397,036	397,036		397,036
AUTOMATED COUNTY WARRANT SYSTEM	10,000		15,000	25,000		25,000	25,000
MUSEUM FOUNTAIN TRUST	527			527	250	277	527
MICROGRAPHIC FEES RECORDER	6,800	10,650	23,800	41,250	41,250		41,250
ORC COLLECTIONS	805		15,000	15,805	4,170	11,635	15,805
CDBG TRUST 95 GRANTS	5,300		64,700	70,000	70,000		70,000
TOBACCO EDUCATION TRUST	39,232		154,000	193,232	150,000	43,232	193,232
LOCAL H & W TRUST-HEALTH			1,576,578	1,576,578	1,576,578		1,576,578
LOCAL H & W TRUST-SOCIAL SRVS	895,885		3,677,964	4,573,849	4,573,849		4,573,849
LOCAL H & W TRUST-MENTAL HLTH			5,710,505	5,710,505	5,710,505		5,710,505
EMERGENCY MEDICAL SERVICES	22,730		253,000	275,730	253,000	22,730	275,730
RLF CDBG HOUSING REHABILITAIN	20,400		21,500	41,900	15,000	26,900	41,900
PLAN CHECK & INSPECTION FEES	5,000	85,000	25,000	115,000	115,000		115,000
MENTAL HEALTH ALCOHOL PROGRAM	22,387		10,250	32,637	17,000	15,637	32,637
CDBG TRUST 96 GRANTS	20,000		30,000	50,000	50,000		50,000
CJ FACILITIES CONSTRUCTION	463,388	105,112	253,000	821,500	821,500		821,500
LOCAL ANTI-DRUG PROGRAMS	1,364		2,300	3,664		3,664	3,664
COUNTY EXHIBIT TRUST	1,466	4,734	8,400	14,600	10,000	4,600	14,600
COMM SVC-SMIP	1,850		450	2,300	1,000	1,300	2,300
CHILD ABUSE TRUST			232,874	232,874	232,874		232,874

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY BUDGET  
FOR FISCAL YEAR 2008-09

COUNTY FUNDS  (1)	AVAILABLE FINANCING				FINANCING REQUIREMENTS		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2008 (2)	CANCELLATION OF PRIOR YEAR RESERVES (3)	ESTIMATED ADDITIONAL FINANCING SOURCES (4)	TOTAL AVAILABLE FINANCING (5)	ESTIMATED FINANCING USES (6)	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS (NEW OR INCR.) (7)	TOTAL FINANCING REQUIREMENTS (8)
COURTHOUSE CONSTRUCTION	17,800		77,000	94,800		94,800	94,800
ANIMAL CONTROL SPAY/NEUTER DEP	9,800		28,650	38,450	17,250	21,200	38,450
CRIMINAL LAB ANALYSIS FEE			4,500	4,500	4,500		4,500
PUBLIC SAFETY AUGMENTATION			6,500,000	6,500,000	6,500,000		6,500,000
CDBG HOUSING REHAB 04-STEBGL979	12,567		891,900	904,467	904,467		904,467
HOME TENANT BASED RENTAL ASST			400,000	400,000	400,000		400,000
SHERIFF ASSET SEIZURE	95		200	295		295	295
VITAL/STATISTICS TRUST-HEALTH	3,200		9,000	12,200	5,000	7,200	12,200
VITAL/STATISTICS TRUST-RECORDR	2,040		19,340	21,380	11,212	10,168	21,380
CDBG RLF TRUST	621,065		397,460	1,018,525	205,000	813,525	1,018,525
WEIGHT TRUCK REPLACEMENT/MVIN	10,258		16,000	26,258	8,500	17,758	26,258
DA ASSET FORFEITURE TRUST	9,487		3,500	12,987		12,987	12,987
INDIGENT BURIALS TRUST	10		1,000	1,010	1,010		1,010
CHILD PASSENGER RESTRAINT-HLTH	300		5,500	5,800		5,800	5,800
INA ID PROP 69 - LOCAL	88,231		62,300	150,531		150,531	150,531
CAPITAL PROJECTS	8,522		304,000	312,522	312,522		312,522
<b>TOTAL</b>	<b>18,159,211</b>	<b>2,494,964</b>	<b>223,491,168</b>	<b>244,145,343</b>	<b>239,348,762</b>	<b>4,796,581</b>	<b>244,145,343</b>



COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES  
(ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS)  
BUDGET FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	BCS APPROVED 2008-09
<b>SUMMARIZATION BY SOURCE</b>				
TAXES	29,105,074	26,646,332	28,824,949	
LICENSES, PERMITS AND FRANCHISES	3,951,279	2,662,400	3,182,435	
FINES, FORFEITURES AND PENALTIES	1,922,162	679,165	751,480	
REVENUE FROM USE OF MONEY & PROPERTY	3,422,813	3,053,590	3,503,431	
INTERGOVERNMENTAL REVENUES	83,023,665	100,819,297	110,738,260	
CHARGES FOR SERVICES	56,187,739	71,748,053	70,081,976	
MISCELLANEOUS REVENUES	3,005,404	3,641,422	6,408,637	
OTHER FINANCING SOURCES	17,320	15,000		
TOTAL	180,635,456	209,265,259	223,491,168	

**SUMMARIZATION BY FUND**

GENERAL	56,379,165	56,110,059	63,961,518
ROAD	7,579,743	19,093,217	17,644,500
COUNTY AIRPORT	230,175	677,825	698,885
FISH AND GAME	13,580	9,400	14,400
BI-COUNTY MENTAL HEALTH	22,976,261	21,455,433	23,629,246
MENTAL HEALTH SERVICES ACT	2,498,440	3,260,786	4,730,828
HOUSING REHABILITATION CDBG	594	700	850
HEALTH	11,608,863	12,974,925	13,304,601
WELFARE/SOCIAL SERVICES	28,890,297	35,921,930	41,336,489
TRIAL COURT	5,330,477	6,069,279	6,689,329
PUBLIC SAFETY	20,780,862	23,321,974	24,902,197
DEVELP IMPACT FEE-ROADS	22,054	10,000	28,000
DEVELP IMPACT FEE CO GEN GOVT	232,367	60,000	65,000
DEVELP IMPACT CRT/CRIMNL JUSTC	705,833	25,000	205,000
DEVELP IMPACT HLTH/SOCIAL SRVS	348,301	30,000	160,000
DEVELP IMPACT FEE SHERIFF	13,661	2,500	10,250
DEVELP IMPACT FEE FIRE CSA F	25,010	3,500	16,250
DEVELP IMPACT FEE LIBRARY	20,717	3,500	16,625
DEVELP IMPACT FEE UA PARK&REC	11,869	6,000	15,875
DEVELP IMPACT FEE FIRE CSA C	4,066	200	2,550
DEVELP IMPACT FEE FIRE CSA D	1,552	200	1,300
EDBG 636-04 GRANT	37,656	36,000	11,500

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES  
(ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS)  
BUDGET FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	BCS APPROVED 2008-09
CHILD SUPP SERV REIMB/ADJUSTME	3,093,871	2,811,234	2,965,003	
BMSA	970			
EDBG 828-03	10,855	50,000	49,297	
BIOTERRORISM TRUST	190,979	155,000	174,689	
EDBG 767-02 GRANTS	13,595	50,000	49,614	
DEVELOP IMPACT FEE-LIVE OAK	17,409		12,450	
SURVEY MNJMENT PRESERVATION	2,539	400	2,060	
JUSTICE ASSIST GRANT PROGRAM	4	2		
WELFARE INCENTIVE FUND	113,353	93,432		
CALPINE LEVEE & FLOOD CONTROL	53,810		250,000	
PANDEMIC INFLUENZA PREPAREINES	11,478		33,994	
COPS 2006-2007	165,413	227,064		
COPS 2008-2009			208,344	
CEBG TRUST 98 GRANTS	13,289	50,000	30,161	
WORKERS' COMP DIVIDEND TRUST	1,667	1,800	1,800	
CEBG TRUST 97 GRANTS	3,421	25,000	12,000	
SUBSINC ABUSE/CRIME PRMNT 2000	84,796	313,536	389,925	
YOUTHFUL OFFENDER BLOCK GRANT			1,500	
BICYCLE HELMET SAFETY	322	250	380	
ST-CO PROPERTY TAX PROGRAM	16,457	16,000	16,000	
SHERIFF INMATE WELFARE	224,911	490,907	504,000	
VISION RUN OUT	1,680	1,600	1,600	
ROAD DEPARTMENT TRUST	7,574	5,500	9,000	
DEVELP IMPCT FEE-PARK ACQ/DEV	18,617	6,000	17,125	
FED LOCAL LAW ENFRMNT GRNT 03	6			
COPS 2004-05	17			
FED LOCAL LAW ENFRMNT GRNT 04	242			
COPS 2004-05	764			
SHERIFF CIVIL FEES	13,261	10,500	13,200	
SB910 MEDI-CAL	4,536	5,000		
CANDIDATES' STATEMENTS ELECINS	6,650	10,150	10,000	
COPS 2005-2006	306,741	8,000		
SHERIFF ASSESSMENT FEES	18,889	18,000	19,500	
CMSP ELIGIBILITY COSTS	200,742	248,119	260,000	
WELFARE AP CHILD CARE ADV DOE	51,400	93,162	89,662	
COUNTY RECORDER UPGRADING FEE	206,549	226,000	130,000	
AUTMATED COUNTY WARRANT SYSTM	18,612	10,000	15,000	
MUSELM FOUNTAIN TRUST	135			
MICROGRAPHIC FEES RECORDER	33,418	33,500	23,800	
ORC COLLECTIONS	12,238	15,000	15,000	
CEBG TRUST 95 GRANTS	7,311	11,000	64,700	

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES  
(ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFERS)  
BUDGET FOR FISCAL YEAR 2008-09

COUNTY BUDGET FORM  
SCHEDULE 4

DESCRIPTION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	BCS APPROVED 2008-09
TOBACCO EDUCATION TRUST	155,111	154,000	154,000	
LOCAL H & W TRUST-HEALTH	1,629,371	6,598,452	1,576,578	
LOCAL H & W TRUST-SOCIAL SRVS	3,762,977	3,684,902	3,677,964	
LOCAL H & W TRUST-MENTAL HLTH	3,910,475	5,644,355	5,710,505	
EMERGENCY MEDICAL SERVICES	240,742	215,506	253,000	
RLF CDBG HOUSING REHABILITAIN	14,136	13,500	21,500	
PLAN CHECK & INSPECTION FEES	22,541	15,000	25,000	
MENTAL HEALTH ALCOHOL PROGRAM	15,471	9,200	10,250	
CDBG TRUST 96 GRANTS	10,325	20,000	30,000	
CJ FACILITIES CONSTRUCTION	380,634	253,000	253,000	
LOCAL ANTI-DRUG PROGRAMS	2,893	2,800	2,300	
COUNTY EXHIBIT TRUST	9,588	11,400	8,400	
COMM SVC-SMIP	496	650	450	
CHILD ABUSE TRUST	112,723	129,000	232,874	
COURTHOUSE CONSTRUCTION	107,476	69,500	77,000	
ANIMAL CONTROL SPAY/NEUTER DEP	28,211	21,600	28,650	
CRIMINAL LAB ANALYSIS FEE	3,725	5,900	4,500	
PUBLIC SAFETY AUGMENTATION	7,053,446	6,500,000	6,500,000	
CDBG HOUSING REHAB 04-STEG1979	103,528	749,150	891,900	
HOME TENANT BASED RENTAL ASST		400,000	400,000	
SHERIFF ASSET SEIZURE	350	300	200	
VITAL/STATISTICS TRUST-HEALIH	8,441	7,000	9,000	
VITAL/STATISTICS TRUST-RECORDR	18,258	17,300	19,340	
CDBG RLF TRUST	339,891	332,460	397,460	
WEIGHT TRUCK REPLACEMENT/MNIN	9,366	10,100	16,000	
DA ASSET FORFEITURE TRUST	4,448	4,000	3,500	
INDIGENT BURIALS TRUST	1,104	1,000	1,000	
CHILD PASSENGER RESTRAINT-HLTH	6,546	5,200	5,500	
DNA ID PROP 69 - LOCAL	36,131	27,900	62,300	
CAPITAL PROJECTS	6,988	303,500	304,000	
TOTAL	180,635,456	209,265,259	223,491,168	

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
TAXES					
1110 Property Tax Current Secured	11,630,292	10,700,000	12,200,000		
	293,101	320,000	300,000		ROAD
TOTAL Property Tax Current Secured *	11,923,393	11,020,000	12,500,000		*
1111 Property Tax Curnt Supplementl	1,524,958	600,000	300,000		
	23,898				ROAD
TOTAL Property Tax Curnt Supplementl *	1,548,856	600,000	300,000		*
1120 Property Tax Current Unsecured	866,307	800,000	800,000		
	20,616	27,000	27,000		ROAD
	13,096	15,000	15,000		COUNTY AIRPORT
TOTAL Property Tax Current Unsecured *	900,019	842,000	842,000		*
1121 Prop Tax Current Unsecure Boat	25,232	26,649	28,611		PUBLIC SAFETY
1220 Property Tax Prior Unsecured	5,317-	20,000	20,000		
	184-				ROAD
TOTAL Property Tax Prior Unsecured *	5,501-	20,000	20,000		*
1221 Prop Tax In-Lieu - Veh Lic Fee	8,555,324	8,555,324	9,239,888		
1227 Transient Occupancy Tax	51,144	35,000	50,000		
1300 Penalty & Cost Delinquent Tax	488,388	350,000	350,000		
1310 Interest Delinquent Tax	292,350	250,000	250,000		
1400 Sales & Use Taxes	3,380,561	2,800,000	3,000,000		
1405 In-Lieu Local Sales & Use Tax	619,250	619,250	1,064,450		
1410 Transportation Tax	141,227	180,000	180,000		
	727,215	948,109	750,000		ROAD
TOTAL Transportation Tax *	868,442	1,128,109	930,000		*
1620 Property Transfer Tax	457,616	400,000	250,000		
TOTAL TAXES	29,105,074	26,646,332	28,824,949		* *

LICENSES, PERMITS AND FRANCHISES

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
LICENSES, PERMITS AND FRANCHISES (CONTINUED)					
2050 Franchises	1,417,137	1,625,000	1,700,000		
	515,000	200,000	430,000		ROAD
TOTAL Franchises	* 1,932,137	1,825,000	2,130,000		*
2060 Transportation Permit Oversize	28,369	30,000	30,000		ROAD
2100 Animal Licenses	81,373	100,000	110,000		
2152 Food Facility Permits	101,382	95,000	100,000		
2153 Recreational Health Permits	21,760	21,000	21,000		
2154 Public Water System Permits	2,420	2,000	2,000		
2155 L W Pump Permits	4,680	4,000	4,500		
2156 Project Permits	86,960	85,000	85,000		
2170 Sheriffs Fees & Permits	3,856	3,100	3,500		PUBLIC SAFETY
2171 Work Furlough Fees	12,970	16,000	13,400		PUBLIC SAFETY
2300 Construction Permits	431,021	400,000	350,000		
2311 Development Impact Fees			3,000		DEVELP IMPACT FEE-ROADS
	205,211	50,000	45,000		DEVELP IMPACT FEE CO GEN
	651,299		130,000		DEVELP IMPACT CRT/CRIMNL
	282,260		75,000		DEVELP IMPACT HLTH/SOCIAL
	8,369		3,750		DEVELP IMPACT FEE SHERIFF
	18,008		7,500		DEVELP IMPACT FEE FIRE CS
	13,207		7,125		DEVELP IMPACT FEE LIBRARY
			1,875		DEVELP IMPACT FEE UA PARK
	3,642		1,950		DEVELP IMPACT FEE FIRE CS
	1,123		750		DEVELP IMPACT FEE FIRE CS
	17,136		11,250		DEVELOP IMPACT FEE-LIVE O
	6,625		2,625		DEVELP IMPCT FEE-PARK ACQ
TOTAL Development Impact Fees	* 1,206,880	50,000	289,825		*
2400 Burial Permit Fees	1,090	1,000	1,000		INDIGENT BURIALS TRUST
2405 Monument Survey Fee	1,670		1,060		SURVEY MONUMENT PRESERVAI

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
LICENSES, PERMITS AND FRANCHISES (CONTINUED)					
2620 Marriage Licenses	17,187	16,000	18,000		
2621 Marriage Lic Domestic Violence	15,979	12,400	21,000		
2630 Mobile Home Permits	1,120	1,500	2,000		
2700 Admin Fees-from other Agencies	182				
	243	400	150		COMM SVC-SMIP
TOTAL Admin Fees-from other Agencies *	425	400	150		*
TOTAL LICENSES, PERMITS AND FRANCHISES	3,951,279	2,662,400	3,182,435		* *
FINES, FORFEITURES AND PENALTIES					
3106 Administrative Service Revenue		12,600	12,600		EMERGENCY MEDICAL SERVICE
3107 Hospital Service Revenue		50,726	60,100		EMERGENCY MEDICAL SERVICE
3108 Physician Revenue		117,685	139,432		EMERGENCY MEDICAL SERVICE
3109 Unallocated Revenue		34,495	40,868		EMERGENCY MEDICAL SERVICE
3112 Civil Penalty	8,250	8,000	10,000		
3205 Red Light TVS 30%	4,742	4,000	2,000		
3206 Co Share Traffic/PC 1463.001	86,033	81,239	70,000		
	318,680				TRIAL COURT
TOTAL Co Share Traffic/PC 1463.001 *	404,713	81,239	70,000		*
3207 Court Admin PC 1463.22A	10,906	10,000	10,000		TRIAL COURT
3208 Other Court Fines Superior Crt			13,000		DNA ID PROP 69 - LOCAL
3209 Co Share Criminal/PC 1463.001	17,945	16,320	20,000		
	55,026				TRIAL COURT
TOTAL Co Share Criminal/PC 1463.001 *	72,971	16,320	20,000		*
3210 Other Court Fines	11,231	7,000	11,000		FISH AND GAME
	254	200	330		BICYCLE HELMET SAFETY
	18,612	10,000	15,000		AUTOMATED COUNTY WARRANT
	216,465				EMERGENCY MEDICAL SERVICE

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
FINES, FORFEITURES AND PENALTIES (CONTINUED)					
	11,864	9,000	10,000		MENTAL HEALTH ALCOHOL PRO
	321,564	225,000	225,000		CJ FACILITIES CONSTRUCTIO
	85,055	60,000	60,000		COURTHOUSE CONSTRUCTION
	208	100	150		ANIMAL CONTROL SPAY/NEUTE
	4,958	3,800	3,500		CHILD PASSENGER RESTRAINT
	34,740	27,000	46,500		DNA ID PROP 69 - LOCAL
TOTAL Other Court Fines *	704,951	342,100	371,480		*
3213 Weights/Measures Civil Penalty	2,196	1,000	1,000		
3216 Co Parking Fund/GC 76000(C)	3,744				TRIAL COURT
3218 County Penalty Assmt/PC 1464	244,509				TRIAL COURT
3219 7% TVS Fine/VC 42007	459,828				TRIAL COURT
3222 Red Light Fund/PC 1463.11	1,692	1,000	1,000		
3224 Seatbelt 30%/VC 27315	10				TRIAL COURT
3225 Victim Restitution	3,650				HEALTH
TOTAL FINES, FORFEITURES AND PENALTIES	1,922,162	679,165	751,480		* *
REVENUE FROM USE OF MONEY & PROPERTY					
4100 Interest Apportioned	1,391,160	1,198,620	1,410,000		
	109,349	85,000	100,000		ROAD
	4,994	6,100	4,500		COUNTY AIRPORT
	2,349	2,400	3,400		FISH AND GAME
	115,031	106,000	80,000		BI-COUNTY MENTAL HEALTH
	37,374	24,314	74,115		MENTAL HEALTH SERVICES AC
	594	700	850		HOUSING REHABILITATION CD
	109-				HEALTH
	13,669-				WELFARE/SOCIAL SERVICES
	11,146-				TRIAL COURT
	47,229-				PUBLIC SAFETY
	22,054	10,000	25,000		DEVELP IMPACT FEE-ROADS
	27,156	10,000	20,000		DEVELP IMPACT FEE CO GEN
	54,534	25,000	75,000		DEVELP IMPACT CRTI/CRIMNL
	66,041	30,000	85,000		DEVELP IMPACT HLTH/SOCIAL
	5,292	2,500	6,500		DEVELP IMPACT FEE SHERIFF

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2008-09

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
REVENUE FROM USE OF MONEY & PROPERTY (CONTINUED)					
	7,002	3,500	8,750		DEVELP IMPACT FEE FIRE CS
	7,510	3,500	9,500		DEVELP IMPACT FEE LIBRARY
	11,869	6,000	14,000		DEVELP IMPACT FEE UA PARK
	424	200	600		DEVELP IMPACT FEE FIRE CS
	429	200	550		DEVELP IMPACT FEE FIRE CS
	974	1,000	1,500		EDEG 636-04 GRANT
	970				EMSA
	121				EDEG 828-03
	14,830		10,000		BIOTERRORISM TRUST
	675				EDEG 767-02 GRANTS
	273		1,200		DEVELOP IMPACT FEE-LIVE O
	869	400	1,000		SURVEY MONUMENT PRESERVAI
	4	2			JUSTICE ASSIST GRANT PROG
	257				WELFARE INCENTIVE FUND
	53,810				CALPINE LEVEE & FLOOD CON
				2,000	PANDEMIC INFLUENZA PREPAR
	5,105	8,000			COES 2006-2007
				8,500	COES 2008-2009
	176	200			CDEG TRUST 98 GRANTS
	1,667	1,800	1,800		WORKERS' COMP DIVIDEND TR
	97				CDEG TRUST 97 GRANTS
	15,690	9,702			SUBSINC ABUSE/CRIME PRVNT
				1,500	YOUTHFUL OFFENDER BLOCK G
	68	50	50		BICYCLE HELMET SAFETY
	16,457	16,000	16,000		ST-CO PROPERTY TAX PROGRA
	11,418	14,900	9,000		SHERIFF INMATE WELFARE
	1,680	1,600	1,600		VISION RUN OUT
	7,574	5,500	9,000		ROAD DEPARTMENT TRUST
	11,992	6,000	14,500		DEVELP IMPCT FEE-PARK ACQ
	6				FED LOCAL LAW ENFERCMT GR
	17				COES 2004-05
	242				FED LOCAL LAW ENFERCMT GR
	764				COES 2004-05
	1,171	500	1,200		SHERIFF CIVIL FEES
	4,536	5,000			SB910 MEDI-CAL
	14,656	8,000			COES 2005-2006
	3,399	3,000	3,500		SHERIFF ASSESSMENT FEES
	81				WELFARE AP CHILD CARE ADV
	29,610	26,000	30,000		COUNTY RECORDER UPGRADING
	135				MUSEUM FOUNTAIN TRUST
	4,280	2,500	3,800		MICROGRAPHIC FEES RECORDE
	50	60			CDEG TRUST 95 GRANTS
	5,111	4,000	4,000		TOBACCO EDUCATION TRUST
	24,277				EMERGENCY MEDICAL SERVICE



COUNTY OF SUTTER  
STATE OF CALIFORNIA  
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
FOR FISCAL YEAR 2008-09

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
REVENUE FROM USE OF MONEY & PROPERTY (CONTINUED)					
	4,793	3,500	6,500		RLF CDBG HOUSING REHABILI
	22,541	15,000	25,000		PLAN CHECK & INSPECTION F
	3,343				MENTAL HEALTH ALCOHOL PRO
	53				CDBG TRUST 96 GRANTS
	55,046	25,000	25,000		CJ FACILITIES CONSTRUCTIO
	1,636	1,500	1,800		LOCAL ANTI-DRUG PROGRAMS
	783	400	400		COUNTY EXHIBIT TRUST
	253	250	300		COMM SVC-SMIP
	10,170	4,000	4,000		CHILD ABUSE TRUST
	19,322	8,000	15,000		COURTHOUSE CONSTRUCTION
	5,149	4,500	6,500		ANIMAL CONTROL SEAY/NELTE
	17,013				PUBLIC SAFETY AUGMENTATIO
	547	850	1,900		CDBG HOUSING REHAB 04-STB
	350	300	200		SHERIFF ASSET SEIZURE
	1,607	1,000	1,000		VITAL/STATISTICS TRUST-HE
	5,308	4,500	6,340		VITAL/STATISTICS TRUST-RE
	42,309	34,000	35,000		CDBG RLF TRUST
	2,266	3,000	3,000		WEIGHT TRUCK REPLACEMENT/
	3,160	2,500	3,000		DA ASSET FORFEITURE TRUST
	14				INDIGENT BURIALS TRUST
	1,588	1,400	2,000		CHILD PASSENGER RESTRAINT
	1,391	900	2,800		DNA ID PROP 69 - LOCAL
	5,823	3,500	4,000		CAPITAL PROJECTS
TOTAL Interest Apportioned	* 2,228,516	1,742,348	2,181,655		*
4108 Int Certificate of Participatn	8,113				
4109 Program Income-Principal		25,000			EDBG 636-04 GRANT
		36,000	25,000		EDBG 828-03
		28,000	40,000		EDBG 767-02 GRANTS
		29,800	15,081		CDBG TRUST 98 GRANTS
		16,000	10,000		CDBG TRUST 97 GRANTS
		4,940	60,000		CDBG TRUST 95 GRANTS
		10,000	15,000		CDBG TRUST 96 GRANTS
		10,000	10,000		CDBG RLF TRUST
TOTAL Program Income-Principal	* 8,113	159,740	175,081		*
4110 Program Income-Interest	9,040	10,000	10,000		EDBG 636-04 GRANT
	9,254	14,000	24,297		EDBG 828-03
	12,920	22,000	9,614		EDBG 767-02 GRANTS
	13,113	20,000	15,080		CDBG TRUST 98 GRANTS
	3,324	9,000	2,000		CDBG TRUST 97 GRANTS
	7,261	6,000	4,700		CDBG TRUST 95 GRANTS
	10,272	10,000	15,000		CDBG TRUST 96 GRANTS

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
REVENUE FROM USE OF MONEY & PROPERTY (CONTINUED)					
TOTAL Program Income-Interest *	6,706 71,890	10,000 101,000	20,000 100,691		CDBG RLF TRUST *
4111 Program Income	9,343	10,000	15,000		RLF CDBG HOUSING REHABILI
4208 Maintenance Training Center	5,050	5,500	6,500		
4209 Maintenance Veterans' Building	14,100	13,000	15,000		
4210 Rent Land and Buildings	43,231 67,748	55,200 72,000	1,200 121,000		COUNTY AIRPORT
TOTAL Rent Land and Buildings *	110,979	127,200	122,200		*
4211 Rent Veterans' Building	20,025	18,000	20,000		
4212 Rent Training Center Sheriff	4,380 300	4,500	5,000		PUBLIC SAFETY
TOTAL Rent Training Center Sheriff *	4,680	4,500	5,000		*
4213 Use of Live Oak Park	16,591	13,500	13,500		
4214 Rent Firing Range Sheriff	9,900	9,000	9,000		PUBLIC SAFETY
4220 Rental of Equipment	3,914	4,302	4,304		
4230 Other Rents and Concessions	103	500	500		
4231 Airport Fuel	100,000	145,000	135,000		COUNTY AIRPORT
4232 Tobacco Settlement	819,609	700,000	700,000		
TOTAL REVENUE FROM USE OF MONEY & PROPERTY	3,422,813	3,053,590	3,503,431		* *

INTERGOVERNMENTAL REVENUES

STATE

5085 ST PROP 1B		1,560,000			ROAD
5086 St Pandemic	33,630	156,680	110,000		HEALTH
5088 St Juvenile Prob & Camp Fund	226,793	226,793	226,793		TRIAL COURT

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
5089 St CMSP - County Med Srvc Prgrn	12,648	12,000	15,000		HEALTH
5090 St Aid MH Services Act	2,461,066	1,865,108	3,068,300		MENTAL HEALTH SERVICES AC
5091 St IHSS Waiver Program Service	108,906	110,000	150,000		WELFARE/SOCIAL SERVICES
5094 St PA Staff Cost Reimbursement	65,932	90,041	96,777		WELFARE/SOCIAL SERVICES
5096 St Cntr H/W Wlfr Sbfcd-Stab	19,000				LOCAL H & W TRUST-SOCIAL
5098 St Annual Base MH Realign	1,644,306	1,764,813	1,830,963		
5099 St Park Bond Prop 40 Grant	425,816	25,000			
5104 St Child Abuse Trust	77,630	100,000	203,874		CHILD ABUSE TRUST
5105 St Matching Funds for Literacy	20,211	20,211	18,190		
5106 St Direct Loan	38,834	34,550	29,709		
5108 St Family Preservation/Support		18,800	18,000		
	43,580	43,580	40,000		WELFARE/SOCIAL SERVICES
TOTAL St Family Preservation/Support *	43,580	62,380	58,000		*
5111 St Grant	24,452	1,030,680	2,935,675		
	27,642				
	102,981	748,300	890,000		EDEG 636-04 GRANT
		400,000	400,000		CDEG HOUSING REHAB 04-STB
TOTAL St Grant *	155,075	2,178,980	4,225,675		HOME TENANT BASED RENTAL *
5112 St Families for Literacy	15,000	15,000	13,500		
5113 St EPSDT Mental Health	1,535,532	2,383,425	3,000,000		BI-COUNTY MENTAL HEALTH
		404,028	343,413		MENTAL HEALTH SERVICES AC
TOTAL St EPSDT Mental Health *	1,535,532	2,787,453	3,343,413		*
5115 St Aid for Aviation	20,000	10,000	10,000		COUNTY AIRPORT
5116 St CAAP Grant Improvmt Project	12,261	20,425	11,000		COUNTY AIRPORT
5117 St Dodder Project-Ag Dept	7,636		2,500		
5120 St Highway Users Tax 2104	1,059,279	900,000	1,200,000		ROAD
5121 St Highway Users Tax 2106	194,516	210,000	300,000		ROAD

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
5125 St Motor Vehicle in Lieu	28,037				
5128 St Child Health Screening	67,375	72,000	63,000		HEALTH
5129 St Prop 111 2105	900,724	850,000	1,170,000		ROAD
5131 St Other Revenue	180,362	60,000	60,000		
	90,400	1,376,400	1,700,000		ROAD
TOTAL St Other Revenue *	270,762	1,436,400	1,760,000		*
5135 St Other in Lieu	6,153				
	167				ROAD
TOTAL St Other in Lieu *	6,320				*
5137 St Pesticide Use RP Data Entry	7,684	12,000	12,096		
5138 St Calworks Incentive Funds	113,096	93,432			WELFARE INCENTIVE FUND
5140 St Welfare AdministrationN	6,216,758	5,962,615	6,167,159		WELFARE/SOCIAL SERVICES
5141 St Child Care Development	51,319	93,162	89,662		WELFARE AP CHILD CARE ADV
5146 St Seed Inspection	4,307	4,000	3,800		
5147 St Device Repairmen	963	1,000	950		
5148 St Weighmaster Inspection	1,650	2,400	2,400		
5149 St CCIA Seed Certificate	3,000	3,000	3,000		
5150 St SE90 Reimbursement	1,039				PUBLIC SAFETY
5151 St Nursery Inspection	2,015	2,500	2,100		
5152 St Organic Food Act	1,425	900	900		
5155 St Contribution PSFA, Prop 172	7,036,433	6,500,000	6,500,000		PUBLIC SAFETY AUGMENTATIO
5157 St Boating Yuba City Boat Ramp	147,983				
5162 St Boating Boyd Pump Boat Ramp	131,000				
5166 St Inpatient Consolidated SGF	2,382,671	2,318,998	2,500,000		BI-COUNTY MENTAL HEALTH
5168 St Dental Disease Prevention	39,352	33,430	30,082		HEALTH

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
5172 St CA Dept Ed-ABE 321	56,700	56,700	56,495		
5174 St TANF-FC/SED	204,633	281,116	317,028		WELFARE/SOCIAL SERVICES
5175 St TANF-FC	806,510	940,017	940,245		WELFARE/SOCIAL SERVICES
5176 St Aid for Adoptions	1,146,323	1,523,192	1,807,809		WELFARE/SOCIAL SERVICES
5177 St Yuba College Foster Care	8,462	8,000	8,000		WELFARE/SOCIAL SERVICES
5179 St Aid Welfare Realign MWIL	214,111	199,645	209,422		
5181 St OES Share 2006 Flood	28,747				ROAD
5191 St Aid MH Medi-Cal Admin	1,968,983	750,000	750,000		BI-COUNTY MENTAL HEALTH
		134,836	160,000		MENTAL HEALTH SERVICES AC
TOTAL St Aid MH Medi-Cal Admin	* 1,968,983	884,836	910,000		*
5195 St CSS Advance	873,107	841,978	1,001,501		CHILD SUPP SERV REIMB/ADJ
5199 St SE910 Case Management	126,284	130,000	100,000		HEALTH
5200 St Child Lead	15,605	21,039	21,039		HEALTH
5201 St TANF Child Care	1,003,788	1,400,000	1,541,185		WELFARE/SOCIAL SERVICES
5203 St Aid MH Res Care SED SE	202,643	365,881	398,000		BI-COUNTY MENTAL HEALTH
5204 St Aid MH Grants	385,001	385,175	340,000		BI-COUNTY MENTAL HEALTH
5206 St Aid Drug & Alcohol	336,372	336,372	336,372		BI-COUNTY MENTAL HEALTH
5207 St Aid MH Conrep	128,419	148,419	150,000		BI-COUNTY MENTAL HEALTH
5208 St CMSP Welfare	200,742	248,119	260,000		CMSP ELIGIBILITY COSTS
5211 St Medi-Cal	232,260	225,000	216,000		HEALTH
5213 St Alloc S/T MH Realign	3,910,475	3,879,542	3,879,542		LOCAL H & W TRUST-MENTAL
5218 St SB933 Group Home Visits	24,672	17,000	17,000		TRIAL COURT
5219 St Welfare Kin-GAP	5,528	10,953	11,284		WELFARE/SOCIAL SERVICES
5220 St Immunization Grant	87,884	96,500	96,500		HEALTH

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
5221 St Tobacco Control	150,000	150,000	150,000		TOBACCO EDUCATION TRUST
5223 St AIDS Program	76,492	84,500	41,666		HEALTH
5226 St Subvention Sutter	9,105	9,105			HEALTH
5227 St Child Health & Disability	196,803	231,217	231,217		HEALTH
5228 St Pre-Natal Programs	122,024	138,573	136,639		HEALTH
5230 St CCS Admin Sutter County	221,229	299,743	297,673		HEALTH
5231 St Alloc MVIL MH Realign	219,778				
5237 St Glassy-Winged Sharpshooter	39,146	35,000	30,000		
5238 ST Chlamydia Awareness Grant	3,175	6,340	6,340		HEALTH
5240 St Reimbursement STC Training	32,500	31,460	32,830		PUBLIC SAFETY
5241 ST AB2928 Traffic Congestion	1,167,370		1,600,000		ROAD
5242 St Contrib Fr H/W Wlfr Subd		20			LOCAL H & W TRUST-HEALTH
	3,419,256	3,438,257	3,468,542		LOCAL H & W TRUST-SOCIAL
TOTAL St Contrib Fr H/W Wlfr Subd *	3,419,256	3,438,277	3,468,542		*
5244 St OGJP Grant	501,880	498,101	566,101		PUBLIC SAFETY
5245 St RSTP Funds	650,409	277,000	277,000		ROAD
5246 St Petroleum Inspection	1,725	1,725	1,950		
5249 St Probation Training Expense	19,240	19,240	18,725		TRIAL COURT
5252 St Contrib Fr H/W Hlth Subfd	1,629,371	1,576,578	1,576,578		LOCAL H & W TRUST-HEALTH
5253 St Contrib H/W Health Subfd	5,191,274	5,021,854	5,149,901		
5256 St CA Dept Ed Civics Education	74,272	74,272	73,320		
5257 St Eng Language Lit Intensive	15,000	15,000	11,326		
5259 St Post	25,665	24,500	31,500		PUBLIC SAFETY
5260 St Supp Law Enforcement COPS	160,308	219,064			COPS 2006-2007

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
			199,844		COPS 2008-2009
	292,085				COPS 2005-2006
TOTAL St Supp Law Enforcement COPS *	452,393	219,064	199,844		*
5262 St Unclaimed Gas Tax	567,466	480,000	512,000		
5263 St Pesticide Mill Tax	314,975	306,000	314,000		
5265 St Med Fruit Fly	27,678	25,621	25,621		
5266 St Ag Commissioner Salary	6,600	6,600	6,600		
5269 St Foster Care	24,305	50,006	47,506		HEALTH
5270 St Homeowners Property Tax	197,602	150,000	150,000		
	4,934	5,000	5,000		ROAD
TOTAL St Homeowners Property Tax *	202,536	155,000	155,000		*
5272 St Aid Proposition 36	59,948	283,130	384,925		SUBSINC ABUSE/CRIME PRMT
5278 St Subvention Williamson Act	240,219	225,000	250,000		
5280 St Mandate Postcard Reg	1,428	1,100	1,100		
5282 St Mandated Costs	692,532				
	470,941	185,000	185,000		BI-COUNTY MENTAL HEALTH
TOTAL St Mandated Costs *	1,163,473	185,000	185,000		*
5283 St Sudden Oak Death SOD	536	1,500			
5284 St Public Library	52,794	52,794	32,470		
5285 St Nematode	2,070	2,400	1,500		
5286 St Interlibrary Loan	79,013	76,441	64,174		
5287 St Drug Court	243,721	229,058	240,000		BI-COUNTY MENTAL HEALTH
5289 St Fish And Game Grants	20,860	653,466	562,565		
5290 St Sheriff Boat Patrol	276,358	214,800	214,800		PUBLIC SAFETY
5291 St Transfer From State		1,200,000	1,200,000		TRIAL COURT
5292 St Sheriff 911 Reimbursement	78,651	1,200	1,200		PUBLIC SAFETY

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
5295 St Library Services Tech Act	2,123	10,000	5,000		
TOTAL STATE AID	* 55,141,674	57,845,420	63,940,878		*
FEDERAL					
5301 Fed Title IV-E	403,509	325,000	320,000		TRIAL COURT
5306 Fed Grant	326,054	30,078	14,850		PUBLIC SAFETY
	176,149	155,000	164,689		BIOTERRORISM TRUST
TOTAL Fed Grant	* 502,203	185,078	179,539		*
5308 Fed FPSP	43,580	43,580	40,000		WELFARE/SOCIAL SERVICES
5310 Fed Welfare Administration	4,971,949	7,119,812	7,754,193		WELFARE/SOCIAL SERVICES
5314 Fed Welfare Kin-GAP	28,334	27,431	28,260		WELFARE/SOCIAL SERVICES
5316 Fed FEMA Funds 2006 Flood	9,951				ROAD
5331 JABG - Juvenile Accountability	72,737				TRIAL COURT
5340 Fed TANF-Foster Care	768,250	1,139,664	1,162,762		WELFARE/SOCIAL SERVICES
5344 Fed Aid for Adoptions	1,124,983	1,379,327	1,852,400		WELFARE/SOCIAL SERVICES
5345 Fed Refugee Cash Assistance		14,800	14,800		WELFARE/SOCIAL SERVICES
5355 Fed UR/QA Medi-Cal	231,668	85,000	85,000		BI-COUNTY MENTAL HEALTH
5356 Fed Mental Health Medi-Cal	5,772,031	5,066,526	6,259,760		BI-COUNTY MENTAL HEALTH
		800,000	1,080,000		MENTAL HEALTH SERVICES AC
TOTAL Fed Mental Health Medi-Cal	* 5,772,031	5,866,526	7,339,760		*
5357 Fed SDFSC Grant	116,376		150,000		BI-COUNTY MENTAL HEALTH
5358 Fed Aid Drug & Alcohol Program	1,005,490	1,077,231	1,100,000		BI-COUNTY MENTAL HEALTH
5364 Fed SSA Report-Incentive Pmts	20,000	18,000	20,000		PUBLIC SAFETY
5369 Fed Women/Infant/Children	552,595	689,530	763,123		HEALTH
5373 Fed Bridge Replacement Prgm	858,907	11,865,508	9,275,000		ROAD



SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
INTERGOVERNMENTAL REVENUES (CONTINUED)					
5374 Fed FAA Grant Impact Project	11,776	408,500	402,085		COUNTY AIRPORT
5380 Fed Wildlife Refuge	5,236	8,000	8,000		ROAD
TOTAL Fed Wildlife Refuge	* 5,372	8,000	8,000		*
5390 Fed CSS Advance	2,220,764	1,969,256	1,963,502		CHILD SUPP SERV REIMB/ADJ
5394 Fed Other Aid	323,242				ROAD
	95,017	60,000	60,000		PUBLIC SAFETY
TOTAL Fed Other Aid	* 418,259	60,000	60,000		*
5395 Fed Medicare	33,748	40,000	35,000		HEALTH
5401 Fed/St TANF	7,505,890	8,921,461	12,213,457		WELFARE/SOCIAL SERVICES
5403 Fed PA Staff Cost Reimbursemt	75,099	83,114	89,333		WELFARE/SOCIAL SERVICES
5405 Fed Pandemic		17,410			HEALTH
	11,478		31,994		PANDEMIC INFLUENZA PREPAR
TOTAL Fed Pandemic	* 11,478	17,410	31,994		*
TOTAL FEDERAL AID	* 26,764,949	41,344,228	44,888,208		*
OTHER GOVERNMENTS					
5520 Yuba Mental Health Programs	2,112				BI-COUNTY MENTAL HEALTH
5521 Yuba County STOP	31,981	24,804	26,000		BI-COUNTY MENTAL HEALTH
5550 Yuba Farm Advisor	46,031	82,475	104,331		
5560 Yuba City Animal Control	348,056	627,903	760,585		
5562 Live Oak Animal Control	33,333	76,110	103,618		
5564 Live Oak Police Contract	654,279	817,457	913,740		PUBLIC SAFETY
5566 Certified Producers	1,250	900	900		
TOTAL AID FROM OTHER GOVERNMENTS	* 1,117,042	1,629,649	1,909,174		*

STATE CONTROLLER  
 COUNTY BUDGET ACT  
 (1985)

C O U N T Y O F S U T T E R  
 STATE OF CALIFORNIA  
 ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND  
 FOR FISCAL YEAR 2008-09

COUNTY BUDGET FORM  
 SCHEDULE 5

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
TOTAL INTERGOVERNMENTAL REVENUES	83,023,665	100,819,297	110,738,260		* *
CHARGES FOR SERVICES					
6100 Admin Screening Fee/PC 1463.07	8,021				TRIAL COURT
6101 Cite Process Fee/PC 1463.07	11,806				TRIAL COURT
6102 TVS Admin Fee/VC 42007	127,029				TRIAL COURT
6103 LAFCO Contracts	49,818	32,500	63,900		
6104 Williamson Act Fee	12,950	3,000	3,000		
6106 County TVS 17%/VC 42007	1,240	1,000	1,000		
TOTAL County TVS 17%/VC 42007	* 15,193	1,000	1,000		TRIAL COURT *
6113 SE21 Recorder	99,588	150,000	70,000		
6114 Admin/Clerical Cost Fee	56,822	58,820	63,820		
	550	225	225		PUBLIC SAFETY
TOTAL Admin/Clerical Cost Fee	* 57,372	59,045	64,045		*
6115 Audit & Accounting Fees-Auditr	2,400	3,300	3,300		
6117 Assessor-Service Charge	6,707	8,500	7,000		
6118 Supplemental Roll Admin Cost	322,638	100,000	100,000		
6119 Adult Prob Supervision	48,869	35,000	40,000		TRIAL COURT
6120 Juv Record Sealing	710	450	840		TRIAL COURT
6125 Election Services	127,343	30,000	130,000		
6127 Candidate Filing/Statement Fee		9,060	700		
	6,650	10,150	10,000		CANDIDATES' STATEMENTS EL
TOTAL Candidate Filing/Statement Fee *	6,650	19,210	10,700		*
6130 Public Defender Fees	3,523	5,000	3,500		TRIAL COURT
6131 Treasury Fees	173,393	199,820	212,120		
6132 Research Special Services	322	250	250		

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
CHARGES FOR SERVICES (CONTINUED)					
6133 Unsecured Collection Fees	2,002	2,500	2,500		
6134 Installment Plan Fees	800	800	1,500		
6136 Bait Sales Ag Commissioner	6,270	8,000	6,000		
6137 Equipment Rental Testing	551	700	700		
6138 PCO/PCA/Pilot	4,035	3,000	3,500		
6139 Bee Registration	140	120	140		
6140 Bee Inspection	816	500	1,000		
6141 Field Inspection	57,107	60,000	50,000		
6142 Phytosanitary	36,810	28,500	28,500		
6143 Standardization Inspection	246	300	800		
6144 Rodent Control	3,578	2,200			
6146 Fam Labor Contractor Fees	700	600	600		
6148 Spay/Neuter Fines	6,556	7,000	10,000		ANIMAL CONTROL SPAY/NEUTE
6149 EIR Consultants		50,000	50,000		
6150 Photocopy Charges	1,036	2,000	1,500		
6153 Surveyor Parcel Map Fees	14,425	10,000	10,000		
6155 Surveyor Lot Line Adjustmt Fee	4,300	4,000	4,000		
6156 Booking Fees	68,931	48,000			
TOTAL Booking Fees *	68,931	48,000	64,000		PUBLIC SAFETY *
6157 Property Tax Administratn Fees	456,507	330,000	330,000		
6158 Collection Fee Administration	19,267	9,000	9,000		
TOTAL Collection Fee Administration *	29,803	9,000	9,000		TRIAL COURT *
6161 Yuba City Unif Schl Dist Tmcy	72,512	84,832	80,963		TRIAL COURT

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
CHARGES FOR SERVICES (CONTINUED)					
6162 YCUSD Special Programs	58,062	66,220	65,192		TRIAL COURT
6164 Structural Exams PC	1,140	1,000	1,000		
6169 Fingerprint Fees	32				
TOTAL Fingerprint Fees	* 105,804	115,000	94,000		PUBLIC SAFETY
6170 Civil Process Service	40,328	42,000	31,000		PUBLIC SAFETY
TOTAL Civil Process Service	* 12,090	10,000	12,000		SHERIFF CIVIL FEES
6171 Seed Samples	1,278	1,900	1,200		
6173 Miscellaneous	794	800	800		
TOTAL Miscellaneous	* 5	800	800		BI-COUNTY MENTAL HEALTH
6174 Additional Sutter Co Court Fees	3,642	5,000	5,000		TRIAL COURT
6176 Fees & Costs Municipal Court	367-	1,000	1,000		TRIAL COURT
6182 Muni Court \$10 Correction Fee	12,031	10,000	10,000		TRIAL COURT
6183 Cnty Completed Traffic School	136,374	110,000	110,000		TRIAL COURT
6187 Discovery Fees	10,396	7,000	7,000		PUBLIC SAFETY
6189 Sheriff Assessment Fees	15,490	15,000	16,000		SHERIFF ASSESSMENT FEES
6190 Public Guardian/Conservtr Fees	37,385	30,000	30,000		
6191 Witness Fees	950	750	750		PUBLIC SAFETY
6195 Animal Control Services	61,703	65,000	65,000		
TOTAL Animal Control Services	* 20	65,000	65,000		ANIMAL CONTROL SPAY/NEUTE
6196 SND Deposit Forfeitures	16,278	10,000	12,000		ANIMAL CONTROL SPAY/NEUTE
6202 Sutter Co Law Enforcement Fund	500,000	500,000	500,000		PUBLIC SAFETY
6203 Security Services	10,949	10,920	10,918		PUBLIC SAFETY
6205 Law Enforcement Services	48,749	29,600	47,600		PUBLIC SAFETY

SOURCE CLASSIFICATION	ACTUAL REVENUES 2006-07	ESTIMATED REVENUES 2007-08	RECOMMENDED REVENUES 2008-09	EOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
CHARGES FOR SERVICES (CONTINUED)					
6206 ORC 10% Rebate Program	12,238	15,000	15,000		ORC COLLECTIONS
6208 Vital Records Improve Project	12,950	12,800	13,000		VITAL/STATISTICS TRUST-RE
6209 County Recorder Upgrade System	176,938	200,000	100,000		COUNTY RECORDER UPGRADING
TOTAL County Recorder Upgrade System *	176,941	200,000	100,000		MICROGRAPHIC FEES RECORDER *
6210 Recording Fees Recorder	273,522	280,000	212,412		
6211 Recorder Micrographics	1				COUNTY RECORDER UPGRADING
TOTAL Recorder Micrographics *	29,135	31,000	20,000		MICROGRAPHIC FEES RECORDER *
6213 Extended Juvenile Work Program	360	300	400		TRIAL COURT
6217 Drug Diversion Fees	4,058	4,500	5,000		TRIAL COURT
6218 Reimburse Co Non-Interfd Acct		2,000			ROAD
6220 ORC Restitution Surcharge	10,869	13,000	13,000		
6221 Road & Street Services	771				ROAD
6225 Device Registration Fees	52,237	60,000	88,000		
6226 Developer Permit Appeal Fees	3,000	500	500		
6236 Breast Cancer Grant	4,587				HEALTH
6237 Private Pay	162,295	165,000	180,000		HEALTH
6241 Children & Families	2,500				
TOTAL Children & Families *	114,104	129,889	137,895		HEALTH *
6252 First Steps Fee	1,083	2,500	1,200		BI-COUNTY MENTAL HEALTH
6258 Inpatient Fee	2,614	10,000	12,000		BI-COUNTY MENTAL HEALTH
6259 Inpatient Insurance	19,760	8,000	55,000		BI-COUNTY MENTAL HEALTH
6262 Outpatient Fee	82,259	80,000	90,000		BI-COUNTY MENTAL HEALTH
6263 Outpatient Insurance	68,168	45,000	66,000		BI-COUNTY MENTAL HEALTH

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CHARGES FOR SERVICES (CONTINUED)					
TOTAL Outpatient Insurance	90 68,258	45,000	66,000		HEALTH *
6264 Outpatient Medicare	96,212	90,000	95,000		BI-COUNTY MENTAL HEALTH
6267 Drug Diversion/Outpatient Fee	15,996	20,000	16,000		BI-COUNTY MENTAL HEALTH
6269 Work Release Program Fee	96,149	93,050	51,000		PUBLIC SAFETY
6270 Recovered Cost of Care	14,956	14,000	10,000		PUBLIC SAFETY
6271 M.H. Services Other Counties	78,524	80,000	30,000		BI-COUNTY MENTAL HEALTH
6272 Institutional Care Jail	99,988	60,000	60,000		PUBLIC SAFETY
6273 Commissary Administration Chgs	205,716	203,736			PUBLIC SAFETY
6274 Evaluations	103				TRIAL COURT
6275 OCO Program	13,734	15,000	15,000		WELFARE/SOCIAL SERVICES
6281 Laboratory Services	3,408				HEALTH
6282 Vital Statistics	24,701	25,000	27,000		HEALTH
6290 Assessment Fee	700	700	500		HEALTH
6292 CCS Enrollment	326	1,000	500		HEALTH
6294 BIP Fees	500	500	1,000		TRIAL COURT
6297 Blended Funding Yuba Co	657,399	648,043	648,043		BI-COUNTY MENTAL HEALTH
6301 A-87 Costs Reimbursement	6,025	233,686	14,884		
6305 Library Fees & Fines	55,686	56,000	60,906		
6306 Copying Services		257			
6311 Plan Review	9,540	8,500	10,000		
6312 Land Use	59,900	50,000	60,000		
6314 Vehicle Maintenance	2,494	5,000	6,000		HEALTH

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CHARGES FOR SERVICES (CONTINUED)					
6320 Other Chgs Current Services	175,340	100,060	75,060		
6321 Central Services Postage Reimb	1,277	1,340	1,760		
6322 Testing Fees Weights/Measures	1,102	200	200		
6323 Printing Services	1,097	115	1,996		
6324 Special Dist Hlth Ins Support	3,713	4,000	4,000		
6325 Data Processing Services		10,000	10,000		
6329 Information Requests	1,745	2,000	2,000		
6331 Other Charges-Supplies	244	129	5		
6332 Hazardous Materials	111,338	127,500	127,500		
6334 Legal Services	12,975	6,000	30,000		
6337 Deposit From Others	23,900	19,500	20,000		
		500			COUNTY AIRPORT
TOTAL Deposit From Others *	23,900	20,000	20,000		*
6338 Consulting Fees	998	1,000	1,000		
6341 CSS Reimbursement from SSI	15,857		7,000		BI-COUNTY MENTAL HEALTH
6342 CUPA Surcharge	9,876	10,000	13,000		
6343 CalARP Surcharge	2,970	3,200	2,700		
6344 UST Surcharge	971	1,500	1,000		
6359 Transfer From Trust Fund		50,000	50,000		
6501 Interfund Postage	132,206	143,066	151,188		
6502 Interfund Printing	51,196	58,066	58,370		
6503 Interfund Copier Rental	78,717	82,528	87,739		
6504 Interfund Copy Services	25,868	11,083	12,191		
6505 Interfund Fingerprints	4,848	5,331	4,427		

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CHARGES FOR SERVICES (CONTINUED)					
TOTAL Interfund Fingerprints *	4,000 8,848	720 6,051	3,340 7,767		PUBLIC SAFETY *
6506 Interfd Weed Control Spraying	4,129	5,000	1,500		
6509 Interfund Road Ditch Work	50,078	60,000	60,000		
6510 Interfund Fuel & Oil	3,555	7,500	7,500		ROAD
6517 Interfund Paper & Supplies	29,527	25,176	34,055		
6519 Interfd MH Adm Conservatr Srvc	60,894	60,894	60,894		
6520 Interfund Mental Health	206,893	214,139	193,266		HEALTH
6521 Interfund Cons Investigation	9,000	9,000	9,000		
6524 Interfund Transfer In - EDBG	1,480 286,885	278,460	332,460		EDBG 828-03 CDBG RLF TRUST
TOTAL Interfund Transfer In - EDBG *	288,365	278,460	332,460		*
6525 Interfund Gen Insurance/Bonds	42,366	63,112	56,980		
6530 Interfund Water Agencies	171,676	209,039	171,645		
6534 Interfund Jail Medical	1,141,734	1,307,510	1,605,300		
6535 Interfund Alcohol & Drug	33,378	30,612	29,734		HEALTH
6536 Interfund Welfare/Social Srvc	191,801	208,768	215,232		HEALTH
6538 Interfund MWIL Transfer MH	1,977,928	1,764,813 1,764,813	1,830,963 1,830,963		BI-COUNTY MENTAL HEALTH LOCAL H & W TRUST-MENTAL
TOTAL Interfund MWIL Transfer MH *	1,977,928	3,529,626	3,661,926		*
6539 Interfund MWIL Transfer Health	5,191,274	5,021,854 5,021,854	5,149,901		HEALTH LOCAL H & W TRUST-HEALTH
TOTAL Interfund MWIL Transfer Health *	5,191,274	10,043,708	5,149,901		*
6540 Interfd Overhead (A-87) MH	1,062,919	926,091	1,141,573		
6542 Interfund Overhead (A-87) Road	112,453	105,815	112,272		
6543 Interfund Overhead(A-87) Fleet	63,928	50,052	88,993		



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CHARGES FOR SERVICES (CONTINUED)					
6544 Interfd OH (A-87) Work Camp	32,545	24,853	6,900		
6548 Interfund MWIL Transfer Welfre	202,329	199,645	209,422		WELFARE/SOCIAL SERVICES
		199,645	209,422		LOCAL H & W TRUST-SOCIAL
TOTAL Interfund MWIL Transfer Welfre *	202,329	399,290	418,844		*
6551 Interfund General Fund Cost	1,438,171	2,692,544	2,911,528		HEALTH
	2,101,008	1,702,843	1,769,256		WELFARE/SOCIAL SERVICES
	2,056,402	2,927,918	3,503,247		TRIAL COURT
	10,068,349	13,802,499	15,172,372		PUBLIC SAFETY
TOTAL Interfund General Fund Cost *	15,663,930	21,125,804	23,356,403		*
6552 Interfund Capital Projects	1,165	300,000	300,000		CAPITAL PROJECTS
6553 Interfund Investigation	215,000	220,000	220,000		PUBLIC SAFETY
6554 Interfund Prosecution	7,000	8,000	8,000		PUBLIC SAFETY
6556 Interfund Mental Hlth Srvs BF	374,873	551,487	496,366		BI-COUNTY MENTAL HEALTH
6557 Interfd Bldg Mtn Direct Chrgs			10,000		
6558 Interfund A-87 Building Maint.	300,818	302,768	369,867		
6559 Interfund Plant Acquisition	553,604	953,723	836,385		
	66,037				ROAD
TOTAL Interfund Plant Acquisition *	619,641	953,723	836,385		*
6563 Interfund Audit Expense	17,350	18,356	17,139		
6566 Interfund Public Health Nurse	16,964	40,000	44,838		HEALTH
6567 Interfd Overhd (A-87) Liabilty	9,450	22,904-	256		
6568 Interfund Overhead (A-87) IT	144,207	163,525	128,866		
6569 Interfd Overhead (A-87) CSA-F	47,346	47,197	61,409		
6570 Interfd Overhead (A-87) CSA-C	650	636	5,533		
6571 Interfd Overhead (A-87) CSA-D	1,657	27,746-	2,784		
6572 Inter Overhead (A-87) Airport	73,850	67,997	34,249		
6573 Interfund Building Inspection	2,471	6,000	6,000		PUBLIC SAFETY

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CHARGES FOR SERVICES (CONTINUED)					
6575 Interfund Admin-Misc Depts	104,971	88,754	91,041		
	296,970	354,700	398,000		ROAD
	26,902	53,123	73,043		HEALTH
TOTAL Interfund Admin-Misc Depts *	428,843	496,577	562,084		*
6577 Interfund (A-87) CSA-G	539-	109,252-	515-		
6578 Interfund Trans In-Special Rev	3,566,577	4,783,594	5,371,421		
	92,238				ROAD
	199,019	336,559	287,000		BI-COUNTY MENTAL HEALTH
	180,988	175,645	214,012		HEALTH
	570,284	582,929	583,536		WELFARE/SOCIAL SERVICES
	71,000	71,000	71,000		TRIAL COURT
	7,112,703	6,523,052	6,510,467		PUBLIC SAFETY
		47,000			LOCAL H & W TRUST-SOCIAL
TOTAL Interfund Trans In-Special Rev *	11,792,809	12,519,779	13,037,436		*
6580 Interfund Transfer In-S/T	4,326,580	3,879,542	3,879,542		BI-COUNTY MENTAL HEALTH
	1,794,386	1,576,578	1,576,578		HEALTH
	1,563,197	3,905,357	4,108,500		WELFARE/SOCIAL SERVICES
TOTAL Interfund Transfer In-S/T *	7,684,163	9,361,477	9,564,620		*
6582 Interfund Misc. Transfer	22	130,738			
	30,993				HEALTH
		11,083	11,083		WELFARE/SOCIAL SERVICES
TOTAL Interfund Misc. Transfer *	31,015	141,821	11,083		*
6583 Interfund FW Admin Services	109,346	147,500	194,400		
6584 Interfund FW Admin-Road	241,064	280,000	280,000		
6587 Interfund Sub Abuse/Crime Prev	154,200	145,677	155,887		TRIAL COURT
6588 Interfund Maint Wt Truck-Sutter	2,500	2,500	4,000		WEIGHT TRUCK REPLACEMENT/
6589 Interfund Environmental Health	455,377	537,492	532,041		
6592 Interfund Energy Project		17,070	17,070		
6594 Interfund Reploe Wt Truck-Sutter	1,050	1,050	2,500		WEIGHT TRUCK REPLACEMENT/
6595 Inter Tran-In Tobacco Trust	171,080	150,000	150,000		HEALTH
6596 Inter Tran-In Bio Terror Trust	126,575	155,000	164,989		HEALTH

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CHARGES FOR SERVICES (CONTINUED)					
6597 Inter Tran-In Vital Stats Trst	11,731	4,400	5,000		HEALTH
6598 Inter Tran-In COES	289,303	305,085	285,235		TRIAL COURT
	189,484	20,813	82,993		PUBLIC SAFETY
TOTAL Inter Tran-In COES *	478,787	325,898	368,228		*
6601 Inter Tran-In EMS Trust	12,266	12,600	12,600		HEALTH
6602 Interfund Drug Testing	3,339	5,060	3,309		
6607 Inter Special Dept Expense Rev	72		140		
			1,200		HEALTH
TOTAL Inter Special Dept Expense Rev *	72		1,340		*
6608 Inter Miscellaneous Revenue	860	400,000	420,000		BI-COUNTY MENTAL HEALTH
		32,500			MENTAL HEALTH SERVICES AC
TOTAL Inter Miscellaneous Revenue *	860	432,500	420,000		*
6609 Interfund Rents/Leases	300	300	300		COUNTY AIRPORT
6610 Interfund Physical/Drug	1,861				HEALTH
6612 Interfund Background Check	96				PUBLIC SAFETY
6615 Interfund Measure M	57,373	75,000	75,000		ROAD
		100,000	100,000		PUBLIC SAFETY
TOTAL Interfund Measure M *	57,373	175,000	175,000		*
TOTAL CHARGES FOR SERVICES	56,187,739	71,748,053	70,081,976		* *
MISCELLANEOUS REVENUES					
7325 St Contr H/W Wlfr Sbfcd-Growth	324,721				LOCAL H & W TRUST-SOCIAL
7333 PERS Refund	269				
7499 Donation-Drug Store Sponsorshp	6,468				BI-COUNTY MENTAL HEALTH
7500 Other Revenue	523,251	1,293,339	3,741,560		
	48,368				ROAD
	25,793	20,000	20,000		BI-COUNTY MENTAL HEALTH
			5,000		MENTAL HEALTH SERVICES AC

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MISCELLANEOUS REVENUES (CONTINUED)					
	2,790				HEALTH
			6,240		TRIAL COURT
	23,573	17,000	12,000		PUBLIC SAFETY
	9,158	20,704	5,000		SUBSINC ABUSE/CRIME PRVNT
	264	200	250		MENTAL HEALTH ALCOHOL PRO
	4,024	3,000	3,000		CJ FACILITIES CONSTRUCTIO
	8,805	11,000	8,000		COUNTY EXHIBIT TRUST
	24,923	25,000	25,000		CHILD ABUSE TRUST
	3,099	1,500	2,000		COURTHOUSE CONSTRUCTION
	3,725	5,900	4,500		CRIMINAL LAB ANALYSIS FEE
	6,834	6,000	8,000		VITAL/STATISTICS TRUST-HE
	3,991				CDEG RLF TRUST
TOTAL Other Revenue	* 688,598	1,403,643	3,840,550		*
7501 Commissary Sales		203,736-			PUBLIC SAFETY
	137,242	266,007	450,000		SHERIFF INMATE WELFARE
TOTAL Commissary Sales	* 137,242	62,271	450,000		*
7503 Contribution From Oth Agency	183,202	428,060	184,356		
7504 Contribtn Frm Oth MH Alcohol		6,600			BI-COUNTY MENTAL HEALTH
7507 Phone Call Revenue	76,251	210,000	45,000		SHERIFF INMATE WELFARE
7509 Court Reimbursement	80,632	85,919	90,012		
	418,427	498,764	552,307		TRIAL COURT
TOTAL Court Reimbursement	* 499,059	584,683	642,319		*
7510 Donations	20,236	1,500	1,500		
	50				HEALTH
			250,000		CALPINE LEVEE & FLOOD CN
TOTAL Donations	* 20,286	1,500	251,500		*
7511 IMD Reimb-Yuba Conservator	53,575	25,000	50,000		BI-COUNTY MENTAL HEALTH
7512 IMD Reimb Sutter Conservator	44,316	25,000	25,000		BI-COUNTY MENTAL HEALTH
7513 IMD Reimb Private Conservator		1,000			BI-COUNTY MENTAL HEALTH
7514 County Museum Reimbursement	14,609	18,590	19,412		
7515 Contrib from othr Agency Sut C			159,600		
	180,000	180,000	180,000		WELFARE/SOCIAL SERVICES
TOTAL Contrib from othr Agency Sut C *	180,000	180,000	339,600		*

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MISCELLANEOUS REVENUES (CONTINUED)					
7519 TANF Co Share Child Supprt Col	40,190	51,370	50,000		WELFARE/SOCIAL SERVICES
7521 Insurance Reimbursement	6,215				ROAD
7522 DA Asset Forefiture		1,000	1,000		PUBLIC SAFETY
	1,257	1,300	500		LOCAL ANTI-DRUG PROGRAMS
	1,288	1,500	500		DA ASSET FORFEITURE TRUST
TOTAL DA Asset Forefiture *	2,545	3,800	2,000		*
7526 Fcstr Care Co Shar Child Suprt	99,156	175,000	175,000		WELFARE/SOCIAL SERVICES
7527 Returned Check Fees	1,952	2,000	2,000		
7528 Maintenance Revenue-Yuba	1,500	1,500	2,400		WEIGHT TRUCK REPLACEMENT/
7529 Maintenance Revenue-Nevada	1,000	1,000	1,600		WEIGHT TRUCK REPLACEMENT/
7530 Replacement Revenue-Yuba	630	630	1,500		WEIGHT TRUCK REPLACEMENT/
7531 Replacement Revenue-Nevada	420	420	1,000		WEIGHT TRUCK REPLACEMENT/
7542 Duplicate Copies	324	400	400		
7543 Contribtn Frm Oth Agcy YC RDA	622,876	458,955	325,000		
TOTAL MISCELLANEOUS REVENUES	3,005,404	3,641,422	6,408,637		* *
OTHER FINANCING SOURCES					
8300 Sale of Excess Property	1,593	15,000			
	2,070				ROAD
	5,563				WELFARE/SOCIAL SERVICES
	915				TRIAL COURT
	7,179				PUBLIC SAFETY
TOTAL Sale of Excess Property *	17,320	15,000			*
TOTAL OTHER FINANCING SOURCES	17,320	15,000			* *
GRAND TOTAL REVENUES	180,635,456	209,265,259	223,491,168		

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND  
FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BCS APPROVED 2008-09
<b>SUMMARIZATION BY FUNCTION:</b>				
GENERAL	18,323,028	26,131,244	27,860,739	
PUBLIC PROTECTION	57,063,485	68,799,872	75,486,889	
PUBLIC WAYS & FACILITIES	6,631,931	23,311,508	20,465,682	
HEALTH & SANITATION	51,110,862	63,816,247	62,117,621	
PUBLIC ASSISTANCE	33,072,212	42,800,080	48,403,749	
EDUCATION	1,599,488	1,742,140	1,905,191	
RECREATION	744,711	711,077	1,924,709	
DEBT SERVICE				
TOTAL SPECIFIC FINANCING USES	168,545,717	227,312,168	238,164,580	
APPROPRIATION FOR CONTINGENCIES	300	1,788,244	1,184,182	
SUBTOTAL	168,546,017	229,100,412	239,348,762	
PROVISION FOR RES. & DESIG.		14,153,471	4,796,581	
 TOTAL FINANCING REQUIREMENTS	 168,546,017	 243,253,883	 244,145,343	

<b>SUMMARIZATION BY FUND:</b>				
GENERAL	49,886,952	73,726,976	74,741,136	
ROAD	6,185,930	22,442,444	19,588,608	
COUNTY AIRPORT	302,874	729,621	705,328	
FISH AND GAME	7,435	27,837	19,356	
BI-COUNTY MENTAL HEALTH	22,544,349	24,192,644	24,723,372	
MENTAL HEALTH SERVICES ACT	1,436,482	5,799,363	6,240,099	
HOUSING REHABILITATION CDBG		16,198	17,048	
HEALTH	11,604,105	12,974,925	13,304,601	
WELFARE/SOCIAL SERVICES	28,748,175	35,921,930	41,336,489	
TRIAL COURT	5,330,476	6,069,279	6,689,329	
PUBLIC SAFETY	20,637,871	23,321,974	24,902,197	
DEVELP IMPACT FEE-ROADS		32,054	48,000	
DEVELP IMPACT FEE CO GEN GOVT	651	845,170	960,170	
DEVELP IMPACT CRT/CRIMNL JUSTC		730,833	425,000	
DEVELP IMPACT HLTH/SOCIAL SRVS		378,301	315,000	
DEVELP IMPACT FEE SHERIFF		16,162	19,250	
DEVELP IMPACT FEE FIRE CSA F		28,510	31,500	
DEVELP IMPACT FEE LIBRARY		24,216	32,125	
DEVELP IMPACT FEE UA PARK&REC		17,869	26,375	
DEVELP IMPACT FEE FIRE CSA C		4,266	5,550	
DEVELP IMPACT FEE FIRE CSA D		1,752	2,650	

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND  
FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BCS APPROVED 2008-09
EDBG 636-04 GRANT	27,642	72,460	37,460	
CHILD SUPP SERV REIMB/ADJUSTME	2,913,275	2,983,721	2,965,003	
EMSA		25,295	25,295	
EDBG 828-03	41,529	50,393	50,000	
BIOTERRORISM TRUST	126,575	208,337	212,938	
EDBG 767-02 GRANTS	163,224	50,726	50,000	
DEVELOP IMPACT FEE-LIVE OAK		17,409	28,650	
SURVEY MNUMENT PRESERVATION		2,939	15,000	
JUSTICE ASSIST GRANT PROGRAM		20		
WELFARE INCENTIVE FUND	113,096	100,135		
CALPINE LEVEE & FLOOD CONTROL		53,810	790,000	
PANDEMIC INFLUENZA PREPAREINES		11,478	34,324	
COPS 2006-2007	75,146	317,332		
COPS 2007-2008			159,884	
COPS 2008-2009			208,344	
CDBG TRUST 98 GRANTS	37,396	51,279	50,000	
WORKERS' COMP DIVIDEND TRUST		2,266	1,800	
CDBG TRUST 97 GRANTS	17,822	25,471	25,000	
SUBSTNC ABUSE/CRIME PRANT 2000	353,219	467,236	480,347	
YOUTHFUL OFFENDER BLOCK GRANT			61,568	
BICYCLE HELMET SAFETY		250	800	
ST-CO PROPERTY TAX PROGRAM		138,958	86,000	
SHERIFF INMATE WELFARE	393,432	589,900	589,937	
VISION RUN OUT		2,080	1,600	
ROAD DEPARTMENT TRUST	1,900	5,674	11,200	
DEVELP IMPCT FEE-PARK ACQ/DEV	3,164	21,453	29,125	
FED LOCAL LAW ENFRONT GRNT 03	165			
COPS 2004-05	17			
FED LOCAL LAW ENFRONT GRNT 04	6,543			
COPS 2004-05	724	622		
SHERIFF CIVIL FEES	6,649	13,511	15,900	
SB910 MEDI-CAL	5,637	117,482		
CANDIDATES' STATEMENTS ELECINS	10,115	10,150	10,000	
COPS 2005-2006	403,642	82,421		
SHERIFF ASSESSMENT FEES		19,530	20,711	
CMSP ELIGIBILITY COSTS	175,561	273,301	263,900	
WELFARE AP CHILD CARE ADV DOE	48,737	89,662	89,662	
COUNTY RECORDER UPGRADING FEE	225,804	284,226	397,036	
AUTCMATED COUNTY WARRANT SYSTM		18,612	25,000	
MUSELM FOUNTAIN TRUST	145	340	527	
MICROGRAPHIC FEES RECORDER	37,570	51,161	41,250	
ORC COLLECTIONS	954	22,199	15,805	

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND  
FOR FISCAL YEAR 2008-09

COUNTY BUDGET FORM  
SCHEDULE 7

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BCS APPROVED 2008-09
CDBG TRUST 95 GRANTS	13,152	11,010	70,000	
TOBACCO EDUCATION TRUST	171,080	158,032	193,232	
LOCAL H & W TRUST-HEALTH	1,794,386	6,598,432	1,576,578	
LOCAL H & W TRUST-SOCIAL SRVS	1,776,347	6,693,182	4,573,849	
LOCAL H & W TRUST-MENTAL HLTH	4,326,580	5,644,355	5,710,505	
EMERGENCY MEDICAL SERVICES	246,288	217,044	275,730	
RLF CDBG HOUSING REHABILITAIN		62,158	41,900	
PLAN CHECK & INSPECTION FEES	92,238	351,196	115,000	
MENTAL HEALTH ALCOHOL PROGRAM		30,470	32,637	
CDBG TRUST 96 GRANTS	13,762	20,011	50,000	
CJ FACILITIES CONSTRUCTION	353,992	548,185	821,500	
LOCAL ANTI-DRUG PROGRAMS		7,093	3,664	
COUNTY EXHIBIT TRUST	10,000	17,988	14,600	
COMM SVC-SMIP		2,976	2,300	
CHILD ABUSE TRUST	231,795	144,148	232,874	
COURTHOUSE CONSTRUCTION		115,477	94,800	
ANIMAL CONTROL SPAY/NEUTER DEP	13,060	35,500	38,450	
CRIMINAL LAB ANALYSIS FEE	44,366	6,055	4,500	
PUBLIC SAFETY AUGMENTATION	7,053,445	6,500,000	6,500,000	
CDBG HOUSING REHAB 04-STEG1979	117,864	759,817	904,467	
HOME TENANT BASED RENTAL ASST		400,000	400,000	
SHERIFF ASSET SEIZURE		411	295	
VITAL/STATISTICS TRUST-HEALTH	11,731	9,710	12,200	
VITAL/STATISTICS TRUST-RECORDR	9,473	21,085	21,380	
CDBG RLF TRUST	375,231	1,051,493	1,018,525	
WEIGHT TRUCK REPLACEMENT/MNIN	3,984	15,482	26,258	
DA ASSET FORFEITURE TRUST	10,000	10,000	12,987	
INDIGENT BURIALS TRUST	1,095	1,010	1,010	
CHILD PASSENGER RESTRAINT-HLTH		7,747	5,800	
INA ID PROP 69 - LOCAL		53,831	150,531	
CAPITAL PROJECTS	1,165	305,822	312,522	
TOTAL FINANCING REQUIREMENTS	168,546,017	243,253,883	244,145,343	



COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER COUNTY BUDGET FORM  
COUNTY BUDGET ACT SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY SCHEDULE 8A  
(1985) FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
0-128 SURVEY MONUMENT PRESERVATION			15,000		SURVEY MONUMENT PRESERVAT
0-139 PANDEMIC INFLUENZA PREPAREDNESS			31,994		PANDEMIC INFLUENZA PREPAR
<b>GENERAL</b>					
LEGISLATIVE AND ADMINISTRATIVE					
1-101 BOARD OF SUPERVISORS	358,450	387,207	433,222		
1-102 COUNTY ADMINISTRATOR	873,474	1,089,670	1,237,009		
1-103 NON-DEPARTMENTAL EXPENSES	508,669	1,112,708	966,420		
1-105 CLERK OF THE BOARD	156,989	162,732	185,878		
4-100 CAPITAL PROJECTS	1,165	303,500	300,000		CAPITAL PROJECTS
TOTAL LEGISLATIVE AND ADMINISTRATIVE *	1,898,747	3,055,817	3,169,523		*
FINANCE					
1-201 AUDITOR-CONTROLLER	1,142,873	1,350,859	1,396,787		
1-202 TREASURER-TAX COLLECTOR	590,494	769,610	859,558		
1-203 ASSESSOR	2,157,690	2,521,093	2,440,560		
1-204 OFFICE OF REVENUE COLLECTION	178,609	201,546	226,134		
1-205 PURCHASING	312,551	497,472	402,354		
1-209 GENERAL REVENUES	298,385	263,951	32,475		
0-181 ST-CO PROPERTY TAX PROGRAM		80,000	20,000		ST-CO PROPERTY TAX PROGRA
0-243 ORC COLLECTIONS	954	2,915	4,170		ORC COLLECTIONS
TOTAL FINANCE *	4,084,786	5,159,544	5,317,088		*
COUNSEL					
1-301 COUNTY COUNSEL	952,689	1,084,501	1,148,825		
TOTAL COUNSEL *	952,689	1,084,501	1,148,825		*
PERSONNEL					
1-401 PERSONNEL	705,834	792,722	1,010,081		
TOTAL PERSONNEL *	705,834	792,722	1,010,081		*
ELECTIONS					
1-502 ELECTIONS	610,117	1,111,356	781,200		
0-220 CANDIDATES' STATEMENTS ELECTINS	9,815	10,150	10,000		CANDIDATES' STATEMENTS EL
TOTAL ELECTIONS *	619,932	1,121,506	791,200		*

COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER COUNTY BUDGET FORM  
COUNTY BUDGET ACT SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY SCHEDULE 8A  
(1985) FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
GENERAL (CONTINUED)					
COMMUNICATIONS					
1-600 SHERIFF-COMMUNICATIONS	2,565,226	2,872,695	3,174,137		PUBLIC SAFETY
TOTAL COMMUNICATIONS	* 2,565,226	2,872,695	3,174,137		*
PROPERTY MANAGEMENT					
1-700 BUILDING MAINTENANCE	2,931,015	3,476,048	3,640,193		
TOTAL PROPERTY MANAGEMENT	* 2,931,015	3,476,048	3,640,193		*
PLANT ACQUISITION					
1-801 PLANT ACQUISITION	1,728,020	3,269,038	4,601,470		
TOTAL PLANT ACQUISITION	* 1,728,020	3,269,038	4,601,470		*
OTHER GENERAL					
1-911 GENERAL INSURANCE & BONDS	48,158	72,673	63,583		
1-920 PUBLIC WORKS	523,836	577,083	606,578		
1-922 WATER RESOURCES	841,731	1,635,235	1,379,710		
1-924 CENTRAL SERVICES	509,483	495,097	465,891		
0-101 DEVELP IMPACT FEE CO GEN GOVT	651	778,000	925,000		DEVELP IMPACT FEE CO GEN
0-111 EDBG 636-04 GRANT	27,642	72,460	37,460		EDBG 636-04 GRANT
0-119 EDBG 828-03	41,529	50,000	50,000		EDBG 828-03
0-125 EDBG 767-02 GRANTS	163,224	50,000	50,000		EDBG 767-02 GRANTS
0-158 CDBG TRUST 98 GRANTS	37,396	50,000	50,000		CDBG TRUST 98 GRANTS
0-166 CDBG TRUST 97 GRANTS	17,822	25,000	25,000		CDBG TRUST 97 GRANTS
0-244 CDBG TRUST 95 GRANTS	13,152	11,000	70,000		CDBG TRUST 95 GRANTS
0-255 PLAN CHECK & INSPECTION FEES	92,238	99,000	115,000		PLAN CHECK & INSPECTION F
0-258 CDBG TRUST 96 GRANTS	13,762	20,000	50,000		CDBG TRUST 96 GRANTS
0-276 ANIMAL CONTROL SPAY/NEUTER DEP	13,060	15,000	15,000		ANIMAL CONTROL SPAY/NEUTE
0-284 CDBG HOUSING REHAB 04-STBGL979	117,864	748,300	890,000		CDBG HOUSING REHAB 04-STB
0-289 CDBG RLF TRUST	375,231	590,525	205,000		CDBG RLF TRUST
TOTAL OTHER GENERAL	* 2,836,779	5,289,373	4,998,222		*
AID PROGRAMS					
0-253 RLF CDBG HOUSING REHABILITAIN		10,000	10,000		RLF CDBG HOUSING REHABILI
TOTAL AID PROGRAMS	*	10,000	10,000		*
GRAND TOTAL GENERAL	18,323,028	26,131,244	27,860,739		* *
PUBLIC PROTECTION					
OTHER GENERAL					
0-196 DEVELP IMPCT FEE-PARK ACQ/DEV	3,164				DEVELP IMPCT FEE-PARK ACQ
TOTAL OTHER GENERAL	* 3,164				*

COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER COUNTY BUDGET FORM  
COUNTY BUDGET ACT SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY SCHEDULE 8A  
(1985) FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
PUBLIC PROTECTION (CONTINUED)					
JUDICIAL					
2-104 GRAND JURY	40,285	26,321	27,568		
2-108 CHILD SUPPORT SERVICES	2,930,920	2,998,721	2,975,003		
2-114 TRIAL COURT-COUNTY SHARE	2,056,402	2,927,918	3,503,247		
2-103 SHERIFF'S COURT BAILIFFS	439,066	498,764	552,307		TRIAL COURT
2-106 PUBLIC DEFENDER	531,975	546,918	671,798		TRIAL COURT
2-109 TRIAL COURT FUNDING	976,947	922,087	922,087		TRIAL COURT
2-112 SUPERIOR COURT	292,332	276,980	337,500		TRIAL COURT
2-125 DISTRICT ATTORNEY	2,778,580	3,249,735	3,691,854		PUBLIC SAFETY
0-112 CHILD SUPP SERV REIMB/ADJUSTME	2,913,275	2,983,721	2,965,003		CHILD SUPP SERV REIMB/ADJ
0-129 JUSTICE ASSIST GRANT PROGRAM		20			JUSTICE ASSIST GRANT PROG
0-262 CJ FACILITIES CONSTRUCTION	353,992	459,126	821,500		CJ FACILITIES CONSTRUCTIO
0-293 DA ASSET FORFEITURE TRUST	10,000	10,000			DA ASSET FORFEITURE TRUST
TOTAL JUDICIAL	* 13,323,774	14,900,311	16,467,867		*
POLICE PROTECTION					
2-215 PUBLIC SAFETY-COUNTY SHARE	10,068,349	13,802,499	15,172,372		
2-201 SHERIFF-CORONER	5,096,460	6,160,704	6,350,979		PUBLIC SAFETY
2-202 NET 5 SHERIFF	23,420	27,139	25,634		PUBLIC SAFETY
2-205 SHERIFF BOAT PATROL	274,583	313,107	387,728		PUBLIC SAFETY
2-208 SHERIFF LIVE OAK CONTRACT	846,257	989,523	1,109,826		PUBLIC SAFETY
0-141 COPS 2006-2007	75,146	258,631			COPS 2006-2007
0-142 COPS 2007-2008			159,884		COPS 2007-2008
0-149 COPS 2008-2009			208,344		COPS 2008-2009
0-170 SUBSINC ABUSE/CRIME PRVNT 2000	353,219	467,236	427,887		SUBSINC ABUSE/CRIME PRVNT
0-184 SHERIFF INMATE WELFARE	393,432	559,900	570,759		SHERIFF INMATE WELFARE
0-197 FED LOCAL LAW ENFRMNT GRNT 03	165				FED LOCAL LAW ENFRMNT GR
0-198 COPS 2004-05	17				COPS 2004-05
0-199 FED LOCAL LAW ENFRMNT GRNT 04	6,543				FED LOCAL LAW ENFRMNT GR
0-200 COPS 2004-05	724	15			COPS 2004-05
0-210 SHERIFF CIVIL FEES	6,649	12,052	9,467		SHERIFF CIVIL FEES
0-221 COPS 2005-2006	403,642	82,421			COPS 2005-2006
0-279 CRIMINAL LAB ANALYSIS FEE	44,366	6,055	4,500		CRIMINAL LAB ANALYSIS FEE
0-282 PUBLIC SAFETY AUGMENTATION	7,053,445	6,500,000	6,500,000		PUBLIC SAFETY AUGMENTATIO
TOTAL POLICE PROTECTION	* 24,646,417	29,179,282	30,927,380		*
DETENTION AND CORRECTION					
2-304 PROBATION	3,090,156	3,824,530	4,205,637		TRIAL COURT
2-301 COUNTY JAIL	6,630,203	6,869,509	7,552,664		PUBLIC SAFETY
2-302 ANTI-DRUG ABUSE ENFORCEMENT	287,924	315,978	337,754		PUBLIC SAFETY
2-303 DELINQUENCY PREVENT COMMISSION	421	1,000	1,000		PUBLIC SAFETY
2-309 BI-COUNTY JUVENILE HALL	1,413,458	2,076,928	1,821,074		PUBLIC SAFETY
TOTAL DETENTION AND CORRECTION	* 11,422,162	13,087,945	13,918,129		*

COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER COUNTY BUDGET FORM  
COUNTY BUDGET ACT SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY SCHEDULE 8A  
(1985) FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
PUBLIC PROTECTION (CONTINUED)					
FIRE PROTECTION					
2-401 EMERGENCY SERVICES	512,820	251,578	221,268		PUBLIC SAFETY
2-402 FIRE SERVICES ADMINISTRATION	208,519	194,078	228,279		PUBLIC SAFETY
TOTAL FIRE PROTECTION *	721,339	445,656	449,547		*
PROTECTIVE INSPECTION					
2-601 AGRICULTURAL COMMISSIONER	2,205,114	2,470,978	2,668,720		
0-290 WEIGHT TRUCK REPLACEMENT/MNIN	3,984	9,416	8,500		WEIGHT TRUCK REPLACEMENT/
TOTAL PROTECTIVE INSPECTION *	2,209,098	2,480,394	2,677,220		*
OTHER PROTECTION					
2-701 COMMUNITY SERVICES	3,542,521	7,336,370	9,455,901		
2-706 RECORDER	546,370	607,624	671,910		
2-709 PUBLIC GUARDIAN & CONSERVATOR	158,688	180,344	196,146		
2-710 COUNTY CLERK	193,691	208,793	231,935		
2-711 DOMESTIC VIOLENCE CENTERS	15,979	12,400	21,000		
2-703 FISH & GAME PROPAGATION	7,435	16,129	19,356		FISH AND GAME
0-232 COUNTY RECORDER UPGRADING FEE	225,804	284,226	397,036		COUNTY RECORDER UPGRADING
0-237 MICROGRAPHIC FEES RECORDER	37,570	51,161	41,250		MICROGRAPHIC FEES RECORDER
0-266 COMM SVC-SMIP		2,000	1,000		COMM SVC-SMIP
0-288 VITAL/STATISTICS TRUST-RECORDE	9,473	7,237	11,212		VITAL/STATISTICS TRUST-RE
TOTAL OTHER PROTECTION *	4,737,531	8,706,284	11,046,746		*
GRAND TOTAL PUBLIC PROTECTION	57,063,485	68,799,872	75,486,889		* *
PUBLIC WAYS AND FACILITIES					
PUBLIC WAYS					
3-100 ROAD	6,185,930	22,427,444	19,583,608		ROAD
0-189 ROAD DEPARTMENT TRUST	1,900				ROAD DEPARTMENT TRUST
TOTAL PUBLIC WAYS *	6,187,830	22,427,444	19,583,608		*
TRANSPORTATION TERMINALS					
3-200 COUNTY AIRPORT	302,874	704,064	702,074		COUNTY AIRPORT
TOTAL TRANSPORTATION TERMINALS *	302,874	704,064	702,074		*
TRANSPORTATION SYSTEMS					
3-300 TRANSPORTATION DEVELOPMENT	141,227	180,000	180,000		
TOTAL TRANSPORTATION SYSTEMS *	141,227	180,000	180,000		*
GRAND TOTAL PUBLIC WAYS AND FACILITIES	6,631,931	23,311,508	20,465,682		* *

COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER COUNTY BUDGET FORM  
COUNTY BUDGET ACT SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY SCHEDULE 8A  
(1985) FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
<b>HEALTH AND SANITATION</b>					
<b>HEALTH</b>					
4-107 MENTAL HEALTH-COUNTY SHARE	1,977,928	1,764,813	1,830,963		
4-112 HEALTH-COUNTY SHARE	6,629,445	7,714,398	8,061,429		
4-102 MENTAL HEALTH SERVICE	22,544,349	22,500,483	24,420,240		BI-COUNTY MENTAL HEALTH
4-104 MENTAL HEALTH SERVICES ACT	1,436,482	5,676,155	6,240,099		MENTAL HEALTH SERVICES AC
4-103 COUNTY HEALTH	7,195,425	8,105,927	8,631,101		HEALTH
4-110 HEALTH CARE-GENERAL	2,996,118	2,996,118	2,996,118		HEALTH
4-120 HUMAN SERVICES ADMINISTRATION	543,759	598,146	612,530		HEALTH
0-124 BIOTERRORISM TRUST	126,575	155,000	164,989		BIOTERRORISM TRUST
0-211 SB910 MEDI-CAL	5,637	117,482			SB910 MEDI-CAL
0-229 CMSP ELIGIBILITY COSTS	175,561	248,119	260,000		CMSP ELIGIBILITY COSTS
0-247 LOCAL H & W TRUST-HEALTH	1,794,386	6,598,432	1,576,578		LOCAL H & W TRUST-HEALTH
0-249 LOCAL H & W TRUST-MENTAL HLTH	4,326,580	5,644,355	5,710,505		LOCAL H & W TRUST-MENTAL
0-252 EMERGENCY MEDICAL SERVICES	246,288	217,044	253,000		EMERGENCY MEDICAL SERVICE
0-257 MENTAL HEALTH ALCOHOL PROGRAM		15,000	15,000		MENTAL HEALTH ALCOHOL PRO
0-267 CHILD ABUSE TRUST	231,795	144,148	232,874		CHILD ABUSE TRUST
0-287 VITAL/STATISTICS TRUST-HEALTH	11,731	4,400	5,000		VITAL/STATISTICS TRUST-HE
TOTAL HEALTH	* 50,242,059	62,500,020	61,010,426		*
<b>HOSPITAL CARE</b>					
4-201 NON-COUNTY PROVIDERS	713,111	798,998	795,573		HEALTH
0-114 EMSA		25,295	25,295		EMSA
TOTAL HOSPITAL CARE	* 713,111	824,293	820,868		*
<b>CALIFORNIA CHILDREN SERVICE</b>					
4-301 CALIFORNIA CHILDREN SERVICES	155,692	475,736	269,279		HEALTH
TOTAL CALIFORNIA CHILDREN SERVICE	* 155,692	475,736	269,279		*
<b>SANITATION</b>					
4-406 CDBG-RIO RAMAZA GRANT		16,198	17,048		HOUSING REHABILITATION CD
TOTAL SANITATION	*	16,198	17,048		*
<b>GRAND TOTAL HEALTH AND SANITATION</b>	51,110,862	63,816,247	62,117,621		* *
<b>PUBLIC ASSISTANCE</b>					
<b>ADMINISTRATION</b>					
5-113 WELFARE-COUNTY SHARE	2,303,337	1,902,488	1,978,678		
5-101 WELFARE ADMINISTRATION	13,446,329	17,030,394	18,117,571		WELFARE/SOCIAL SERVICES
TOTAL ADMINISTRATION	* 15,749,666	18,932,882	20,096,249		*
<b>AID PROGRAMS</b>					
5-201 IN-HOME SUPPORTIVE SRVS (IHSS)	1,442,148	2,080,843	2,103,077		WELFARE/SOCIAL SERVICES

COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER COUNTY BUDGET FORM  
COUNTY BUDGET ACT SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY SCHEDULE 8A  
(1985) FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
PUBLIC ASSISTANCE (CONTINUED)					
AID PROGRAMS (CONTINUED)					
5-204 TANF-FAMILY GROUP	7,814,205	9,150,216	12,526,623		WELFARE/SOCIAL SERVICES
5-206 TANF-FOSTER CARE	3,348,708	4,135,428	4,211,607		WELFARE/SOCIAL SERVICES
5-207 REFUGEE CASH ASSISTANCE		14,800	14,800		WELFARE/SOCIAL SERVICES
5-209 AID FOR ADOPTION	2,656,083	3,410,249	4,262,811		WELFARE/SOCIAL SERVICES
0-131 WELFARE INCENTIVE FUND	113,096	100,000			WELFARE INCENTIVE FUND
0-231 WELFARE AP CHILD CARE ADV DOE	48,737	89,662	89,662		WELFARE AP CHILD CARE ADV
0-248 LOCAL H & W TRUST-SOCIAL SRVS	1,776,347	4,318,152	4,531,072		LOCAL H & W TRUST-SOCIAL
0-285 HOME TENANT BASED RENTAL ASST		400,000	400,000		HOME TENANT BASED RENTAL
0-295 INDIGENT BURIALS TRUST	1,095	1,000	1,000		INDIGENT BURIALS TRUST
TOTAL AID PROGRAMS	* 17,200,419	23,700,350	28,140,652		*
GENERAL RELIEF					
5-301 GENERAL RELIEF	40,702	100,000	100,000		WELFARE/SOCIAL SERVICES
TOTAL GENERAL RELIEF	* 40,702	100,000	100,000		*
VETERANS SERVICES					
5-601 VETERANS SERVICE OFFICER	81,425	66,848	66,848		
TOTAL VETERANS SERVICES	* 81,425	66,848	66,848		*
GRAND TOTAL PUBLIC ASSISTANCE	33,072,212	42,800,080	48,403,749		* *
EDUCATION					
HEALTH					
0-246 TOBACCO EDUCATION TRUST	171,080	150,000	150,000		TOBACCO EDUCATION TRUST
TOTAL HEALTH	* 171,080	150,000	150,000		*
LIBRARY SERVICES					
6-201 COUNTY LIBRARY	1,254,413	1,369,234	1,478,217		
TOTAL LIBRARY SERVICES	* 1,254,413	1,369,234	1,478,217		*
AGRICULTURAL EDUCATION					
6-301 BI-COUNTY FARM ADVISOR	173,995	222,906	276,974		
TOTAL AGRICULTURAL EDUCATION	* 173,995	222,906	276,974		*
GRAND TOTAL EDUCATION	1,599,488	1,742,140	1,905,191		* *
RECREATION & CULTURAL SERVICES					
RECREATIONAL FACILITIES					
7-101 PARKS & RECREATION	277,504	269,043	1,454,354		

COUNTY OF SUTTER  
STATE OF CALIFORNIA

STATE CONTROLLER  
COUNTY BUDGET ACT (1985)

COUNTY BUDGET FORM  
SCHEDULE 8A

SCHEDULE OF COUNTY SPECIFIC FINANCING USES BY BUDGET UNIT BY FUNCTION AND ACTIVITY  
FOR FISCAL YEAR 2008-09

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY)	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09	FUND (GENERAL UNLESS INDICATED)
RECREATION & CULTURAL SERVICES (CONTINUED)					
TOTAL RECREATIONAL FACILITIES	*	277,504	269,043	1,454,354	*
CULTURAL SERVICES					
7-201 COMMUNITY MEMORIAL MUSEUM		158,910	173,666	184,729	
7-202 SUBSIDY REQUESTS ORGANIZATIONS		105,372	63,507	70,446	
0-236 MUSEUM FOUNTAIN TRUST		145	250	250	MUSEUM FOUNTAIN TRUST
0-265 COUNTY EXHIBIT TRUST		10,000	16,000	10,000	COUNTY EXHIBIT TRUST
TOTAL CULTURAL SERVICES	*	274,427	253,423	265,425	*
VETERANS MEMORIAL BUILDINGS					
7-203 VETS MEMORIAL COMMUNITY BLDG		192,780	188,611	204,930	
TOTAL VETERANS MEMORIAL BUILDINGS	*	192,780	188,611	204,930	*
GRAND TOTAL RECREATION & CULTURAL SERVICES		744,711	711,077	1,924,709	* *
GRAND TOTAL SPECIFIC BUDGET REQUIREMENTS		168,545,717	227,312,168	238,164,580	

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09
TOTAL SPECIFIC FINANCING USES (BROUGHT FORWARD FROM SCHEDULE 8A)	168,545,717	227,312,168	238,164,580	
<b>APPROPRIATION FOR CONTINGENCIES:-</b>				
GENERAL		750,000	750,000	
COUNTY AIRPORT		25,557	3,254	
FISH AND GAME		1,708		
BI-COUNTY MENTAL HEALTH		540,974	303,132	
MENTAL HEALTH SERVICES ACT		123,208		
DEVELP IMPACT FEE CO GEN GOVT		67,170	35,170	
EDEG 828-03		393		
BIOTERRORISM TRUST		10,560	9,700	
EDEG 767-02 GRANTS		726		
WELFARE INCENTIVE FUND		135		
CDEG TRUST 98 GRANTS		1,279		
CDEG TRUST 97 GRANTS		471		
BICYCLE HELMET SAFETY		250		
CANDIDATES' STATEMENTS ELECINS	300			
CMSP ELIGIBILITY COSTS		25,182	3,900	
MUSEUM FCUNTAIN TRUST		90		
CDEG TRUST 95 GRANTS		10		
TOBACCO EDUCATION TRUST		8,032		
LOCAL H & W TRUST-SOCIAL SRVS		166,750	42,777	



C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09
RLF CDBG HOUSING REHABILITAIN		1,400	5,000	
PLAN CHECK & INSPECTION FEES		5,000		
MENTAL HEALTH ALCOHOL PROGRAM		2,000	2,000	
CDBG TRUST 96 GRANTS		11		
CJ FACILITIES CONSTRUCTION		37,665		
COUNTY EXHIBIT TRUST		1,988		
ANIMAL CONTROL SPAY/NEUTER DEP		2,250	2,250	
CDBG HOUSING REHAB 04-STBGL979		11,517	14,467	
VITAL/STATISTICS TRUST-HEALTH		600		
WEIGHT TRUCK REPLACEMENT/MNIN		966		
INDIGENT BURIALS TRUST		10	10	
CAPITAL PROJECTS		2,322	12,522	
TOTAL FINANCING USES	168,546,017	229,100,412	239,348,762	
<b>PROVISIONS FOR RESERVES/DESIGNATIONS:</b>				
GENERAL		8,146,795	1,466,788	
ROAD		15,000	5,000	
FISH AND GAME		10,000		
BI-COUNTY MENTAL HEALTH		1,151,187		
DEVELP IMPACT FEE-ROADS		32,054	48,000	
DEVELP IMPACT CRT/CRIMNL JUSTC		730,833	425,000	

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09
DEVELP IMPACT HLTH/SOCIAL SRVS		378,301	315,000	
DEVELP IMPACT FEE SHERIFF		16,162	19,250	
DEVELP IMPACT FEE FIRE CSA F		28,510	31,500	
DEVELP IMPACT FEE LIBRARY		24,216	32,125	
DEVELP IMPACT FEE UA PARK&REC		17,869	26,375	
DEVELP IMPACT FEE FIRE CSA C		4,266	5,550	
DEVELP IMPACT FEE FIRE CSA D		1,752	2,650	
BIOTERRORISM TRUST		42,777	38,249	
DEVELOP IMPACT FEE-LIVE OAK		17,409	28,650	
SURVEY MONUMENT PRESERVATION		2,939		
CALPINE LEVEE & FLOOD CONTROL		53,810	790,000	
PANDEMIC INFLUENZA PREPAREDNESS		11,478	2,330	
COFS 2006-2007		58,701		
WORKERS' COMP DIVIDEND TRUST		2,266	1,800	
SUBSTANC ABUSE/CRIME PRVNT 2000			52,460	
YOUTHFUL OFFENDER BLOCK GRANT			61,568	
BICYCLE HELMET SAFETY			800	
ST-CO PROPERTY TAX PROGRAM		58,958	66,000	
SHERIFF INMATE WELFARE			19,178	
VISION RUN OUT		2,080	1,600	
ROAD DEPARTMENT TRUST		5,674	11,200	

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2008-09

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09
DEVELP IMPCT FEE-PARK ACQ/DEV		21,453	29,125	
COFS 2004-05		607		
SHERIFF CIVIL FEES		1,459	6,433	
SHERIFF ASSESSMENT FEES		19,530	20,711	
AUTOMATED COUNTY WARRANT SYSTM		18,612	25,000	
MUSEUM FOUNTAIN TRUST			277	
ORC COLLECTIONS		19,284	11,635	
TOBACCO EDUCATION TRUST			43,232	
LOCAL H & W TRUST-SOCIAL SRVS		2,208,280		
EMERGENCY MEDICAL SERVICES			22,730	
RLF CDBG HOUSING REHABILITAIN		50,758	26,900	
PLAN CHECK & INSPECTION FEES		247,196		
MENTAL HEALTH ALCOHOL PROGRAM		13,470	15,637	
CJ FACILITIES CONSTRUCTION		51,374		
LOCAL ANTI-DRUG PROGRAMS		7,093	3,664	
COUNTY EXHIBIT TRUST			4,600	
COMM SVC-SMIP		976	1,300	
COURTHOUSE CONSTRUCTION		115,477	94,800	
ANIMAL CONTROL SPAY/NEUTER DEP		18,250	21,200	
SHERIFF ASSET SEIZURE		411	295	
VITAL/STATISTICS TRUST-HEALTH		4,710	7,200	

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
SUMMARY OF COUNTY FINANCING REQUIREMENTS  
FOR FISCAL YEAR 2008-09

COUNTY BUDGET FORM  
SCHEDULE 8B

DESCRIPTION	ACTUAL EXPEND. 2006-07	ESTIMATED EXPEND. 2007-08	RECOMMENDED EXPEND. 2008-09	BOS APPROVED 2008-09
VITAL/STATISTICS TRUST-RECORDR		13,848	10,168	
CDEG RLF TRUST		460,968	813,525	
WEIGHT TRUCK REPLACEMENT/MNIN		5,100	17,758	
DA ASSET FORFEITURE TRUST			12,987	
CHILD PASSENGER RESTRAINT-HLTH		7,747	5,800	
DNA ID PROP 69 - LOCAL		53,831	150,531	
TOTAL PROVISIONS FOR RESERVES/DESIGNATIONS		14,153,471	4,796,581	
TOTAL FINANCING REQUIREMENTS	168,546,017	243,253,883	244,145,343	

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OPERATING INCOME						
46317 Fuel & Oil	13,920	9,397	16,205	16,205	18,527	18,527
46318 Maintenance	29,292	34,938	30,169	30,169	26,580	26,580
46510 Interfund Fuel & Oil	368,295	313,022	443,946	443,946	638,385	638,385
46511 Interfund Vehicle Maintenance	714,394	498,844	715,527	715,527	753,344	753,344
46513 Interfund Vehicle Rental	2,522	1,205	2,400	2,400	1,476	1,476
46565 Interfund Fleet Admin	184,246	97,674	211,647	211,647	233,664	233,664
46579 Interfund Admin Veh Repl Prog	7,877	9,109	7,063	7,063		
46609 Interfund Rents/Leases	1,558		1,560	1,560	1,560	1,560
47500 Other Revenue	11,782	1,443				
44100 Interest Apportioned	29,615	31,607	10,884	10,884		12,000
48300 Sale of Excess Property		58,610				
TOTAL OPERATING INCOME	** 1,363,501	1,055,849	1,439,401	1,439,401	1,673,536	1,685,536 *
OPERATING EXPENSES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	286,118	258,814	316,494	316,494	325,823	325,823
51014 Other Pay	3,824	3,768	3,128	3,128	2,400	2,400
51020 Extra Help			10,762	10,762		
51030 Overtime	100					
51100 County Contribution FICA	21,282	19,263	24,437	24,437	24,254	24,254
51110 County Contribution Retirement	45,543	42,130	52,012	52,012	54,212	54,212
51111 Retirement Allowance	21,742	19,978	24,656	24,656	25,373	25,373
51120 Co Contribution-Group Insuranc	65,831	53,798	65,156	65,156	66,171	66,171
51150 Interfund Workers Compensation	49,320	41,849	41,849	41,849	20,777	20,776
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 493,760	439,600	538,494	538,494	519,010	519,009 *
SERVICES AND SUPPLIES						
52050 Clothing & Personal	3,750	2,926	3,322	3,322	3,520	3,520
52060 Communications	1,921	1,405	2,200	2,200	2,200	2,200
52090 Household Expense	173	109	200	200	200	200
52111 Outside Refurbish/Repair	17,164	11,224	10,100	10,100	17,000	17,000
52116 Rental Vehicle/Fuel & Oil	427	351	385	385	686	686
52117 Rental Vehicle/Parts			350	350	350	350
52119 Fleet Vehicle Parts	1,270	404	2,000	2,000	750	750
52120 Maintenance Equipment	5,553	3,778	5,175	5,175	6,015	6,015
52121 Maintenance Equipment Contract	924	693	950	950	950	950
52122 Fleet Stock Parts	27,592	24,873	32,135	32,135	37,100	37,100
52123 Outside Accident Repair	12,048	3,751	10,194	10,194	22,882	22,882
52124 Fuel & Oil	1,914	1,336	2,467	2,467	3,150	3,150
52125 Other Dept Fuel & Oil	382,206	322,420	460,151	460,151	656,911	656,911
52126 Tires	40,193	28,923	45,000	45,000	45,000	45,000
52127 Outside Tire Repair	1,698	2,015	4,000	4,000	3,000	3,000
52128 Outside Vehicle Repair	26,419	20,055	25,000	25,000	25,000	25,000

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
52129 Other Parts	146,143	117,732	151,403	151,403	154,400	154,400
52135 Software License & Maintenance	3,265	3,639	3,500	3,500	4,000	4,000
52136 Computer Hardware			2,000	2,000	2,500	2,500
52150 Memberships	100	100	100	100	100	100
52160 Miscellaneous Expense	3,043	1,975	3,800	3,800	3,800	3,800
52170 Office Expenses	1,313	1,101	1,810	1,810	1,810	1,810
52173 Subscription-Publication	1,860	252	4,100	4,100	2,900	2,900
52180 Professional/Specialized Svcs	260	67	550	550	400	2,400
52220 Small Tools	1,694	1,307	1,800	1,800	1,800	1,800
52225 Office Equipment	154	709	850	850	850	850
52230 Special Departmental Expense	1,630	167	1,500	1,500	1,500	1,500
52232 Employment Training	775	774	1,150	1,150	4,500	4,500
52242 Special Dept Exp-Safety/Enviro	6,219	2,959	6,453	6,453	6,453	6,453
52249 Other Equipment	6,343	3,212	3,200	3,200	8,200	8,200
52250 Transportation & Travel	1,040	1,416	1,400	1,400	7,500	7,500
52260 Utilities	13,254	9,398	18,000	18,000	18,000	18,000
TOTAL SERVICES AND SUPPLIES	* 710,345	569,071	805,245	805,245	1,043,427	1,045,427 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	800	2,782	2,782	2,782	3,016	3,016
53602 Interfund Gen Insurance & Bond	728	714	975	975	975	757
53610 Interfund Postage	134	106	152	152	120	120
53611 Interfund Printing		132	310	310	293	293
53612 Interfund Copier Rental	2,030	1,586	2,235	2,235	2,416	2,416
53620 Interfd Infomation Technology	12,845	5,060	11,339	11,339	12,000	12,837
53623 Interfund Fingerprints	57		64	64	64	39
53641 Interfund FW Admin Services	49		5,000	5,000	36,000	36,000
53654 Interfund Plant Acquisition			25,000	25,000	95,000	80,000
53658 Interfund Paper & Supplies	321	232	294	294	468	468
53665 Interfund Audit Expense	800		1,275	1,275	1,275	1,275
53670 Interfund Overhead (A-87) Cost	63,928	39,875	53,167	53,167	88,993	88,993
53683 Interfund Drug Testing	78	39	129	129	129	86
53685 Interfund Office Expense		7			7	
53689 Interfund Physical/Drug	209		35	35	200	210
TOTAL OTHER CHARGES	* 81,979	50,533	102,757	102,757	240,956	226,510 *
FIXED ASSETS						
54300 Equipment		28,365	99,000	99,000		
54302 Depreciation Expense	32,050		13,972	13,972	15,500	15,500
54303 Depreciation Expense Vehicles					3,000	3,000
TOTAL FIXED ASSETS	* 32,050	28,365	112,972	112,972	18,500	18,500 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		190,298	190,298		24,447 *
TOTAL OPERATING EXPENSES	** 1,318,134	1,087,569	1,749,766	1,749,766	1,821,893	1,833,893 *
NET OPERATING REVENUE (EXPENSE)	** 45,367	31,720-	310,365-	310,365-	148,357-	148,357-*

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FY 2008-09

COUNTY BUDGET FORM  
SCHEDULE 10  
TITLE: FLEET MANAGEMENT ISF  
SERVICE ACT. 4580 (CONTINUED)

OPERATING DETAIL		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
RESIDUAL EQUITY TRANSFER-IN	*	117,135		117,135	117,135		*
RETAINED EARNINGS, BEGINNING BALANCE	*	147,861	205,863	193,230	193,230	148,357	148,357 *
RETAINED EARNINGS, ENDING BALANCE	**	310,363	174,143				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DDGS Deputy Dir General Services		6781-8270 M .20	.20	.20	.20		
FLMS Fleet Maintenance Supervisor		3910-4839 S .95	.95	.95	.95	1.00	1.00
HEBQ Heavy Equip Mech		3116-3879 G 1.00	1.00	1.00	1.00	1.00	1.00
HEBQ Heavy Equip Mech		3116-3879 G 1.00	1.00	1.00	1.00	1.00	1.00
OR							
EQM2 Equipment Mechanic II		2790-3482 G				1.00	1.00
EQM2 Equipment Mechanic II		2790-3482 G 2.00	2.00	2.00	2.00	1.00	1.00
EQM2 Equipment Mechanic II		2790-3482 G 1.00	1.00	1.00	1.00		
OR							
EQM1 Equipment Mechanic I		2502-3116 G					
ACCL Accountant I		3328-4137 P 1.00	1.00	1.00	1.00	1.00	1.00
ACCL Account Clerk I		2311-2869 G 1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	8.15	8.15	8.15	8.15	7.00	7.00 *

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OPERATING INCOME						
46123 Interprogram Labor Charges	175,867	230,366	104,000	104,000	322,141	322,141
46325 Data Processing Services	51,348	7,735	36,000	36,000		
46515 Interfd Information Technology	3,126,657	1,527,790	3,414,893	3,414,893	3,663,714	3,612,170
47500 Other Revenue	9,659	2,348	9,979	9,979	6,232	6,232
44100 Interest Apportioned	2,906	22,704	4,000-	4,000-	20,000	20,000
TOTAL OPERATING INCOME	** 3,366,437	1,790,943	3,560,872	3,560,872	4,012,087	3,960,543 *
OPERATING EXPENSES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,102,065	1,046,368	1,372,839	1,372,839	1,472,131	1,472,131
51013 Special Pay	828	1,203	1,300	1,300	3,900	3,900
51014 Other Pay	36,310	8,389	11,400	11,400	12,800	12,800
51020 Extra Help	1,082					
51030 Overtime	31,326	7,294	18,950	18,950	24,763	24,763
51100 County Contribution FICA	83,517	77,956	103,730	103,730	111,951	111,951
51110 County Contribution Retirement	175,625	170,537	223,614	223,614	243,796	243,796
51111 Retirement Allowance	85,924	81,825	107,272	107,272	115,536	115,536
51120 Co Contribution-Group Insuranc	154,306	137,106	174,539	174,539	178,550	178,550
51130 Co Contrib Unemployment Insinc	496	116	5,000	5,000	5,000	5,000
51150 Interfund Workers Compensation	78,252	73,299	80,629	80,629	37,894	37,894
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 1,749,731	1,604,093	2,099,273	2,099,273	2,206,321	2,206,321 *
SERVICES AND SUPPLIES						
52060 Communications	23,841	25,924	42,556	42,556	73,196	73,196
52120 Maintenance Equipment	72,515	60,255	102,160	102,160	87,360	87,360
52130 Maintenance Structure/Imprmnt		19				
52135 Software License & Maintenance	381,946	341,862	492,317	492,317	549,912	549,912
52136 Computer Hardware	233,174	37,156	215,449	215,449	229,249	229,249
52150 Memberships	595	375	1,800	1,800	1,800	1,800
52170 Office Expenses	4,373	3,013	3,751	3,751	4,251	4,251
52173 Subscription-Publication	631	187	1,500	1,500	1,500	1,500
52180 Professional/Specialized Srvs	22,918	4,170	73,645	73,645	26,500	26,500
52225 Office Equipment	3,453	1,154	7,750	7,750	3,000	3,000
52230 Special Departmental Expense	17,540	9,669	19,701	19,701	22,500	22,500
52232 Employment Training	26,116	20,923	85,500	85,500	66,000	66,000
52250 Transportation & Travel	5,092	6,192	8,250	8,250	8,300	8,300
TOTAL SERVICES AND SUPPLIES	* 792,194	510,899	1,054,379	1,054,379	1,073,568	1,073,568 *
OTHER CHARGES						
53123 Interprogram Labor Charges	175,867	230,366	104,000	104,000	322,141	322,141
53400 Interest Expense			472	472		
53601 Interfund Ins ISF Premium	1,256	3,837	3,837	3,837	3,986	3,986
53602 Interfund Gen Insurance & Bond	871	897	1,513	1,513	1,020	1,020



STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

COUNTY OF SUTTER  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FY 2008-09

COUNTY BUDGET FORM  
SCHEDULE 10  
TITLE: INFORMATION TECHNOLOGY ISF  
SERVICE ACT. 4581 (CONTINUED)

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
53610 Interfund Postage	393	302	522	522	630	630
53611 Interfund Printing			174	174		
53612 Interfund Copier Rental	2,458	1,834	2,689	2,689	2,691	2,691
53613 Interfund Fleet Admin	326	367	422	422	465	465
53615 Interfund Fuel & Oil	2,797	2,250	3,525	3,525	4,489	4,489
53616 Interfund Vehicle Maintenance	1,103	1,612	1,675	1,675	2,100	2,100
53623 Interfund Fingerprints	75		39	39	39	39
53625 Interfund Vehicle Lease	10,290		10,290	10,290		
53658 Interfund Paper & Supplies	545	317	541	541	446	446
53665 Interfund Audit Expense	1,400		1,456	1,456	1,514	1,514
53670 Interfund Overhead (A-87) Cost	144,207	83,890	111,853	111,853	128,866	128,866
53679 Interfund Admin Veh Repl Prog	520		487	487		
53687 Inter Special Dept Expense	25	33				
53689 Interfund Physical/Drug	136		208	208	105	105
53691 Interfund Background Check	96					
TOTAL OTHER CHARGES	* 342,365	325,705	243,703	243,703	468,492	468,492 *
FIXED ASSETS						
54300 Equipment		109,272	569,000	569,000		
54300 Development VM Server	1				8,000	8,000
54300 Enterprise Backup	2				25,000	25,000
54300 VMWare Servers	3				36,000	36,000
54300 HR/PR System	4				500,000	
54300 Generator	5				80,000	80,000
54302 Depreciation Expense	100,708		161,790	161,790	201,450	201,450
TOTAL FIXED ASSETS	* 100,708	109,272	730,790	730,790	850,450	350,450 *
INTRAFUND TRANSFERS						
55210 Intrafd Information Technology						
TOTAL INTRAFUND TRANSFERS	*					*
TOTAL APPROPRIATION FOR CONTINGENCY	*		619,222	619,222	639,353	587,809 *
TOTAL INCREASES IN RESERVES	*				205,865	205,865 *
TOTAL OPERATING EXPENSES	** 2,984,998	2,549,969	4,747,367	4,747,367	5,444,049	4,892,505 *
NET OPERATING REVENUE (EXPENSE)	** 381,439	759,026-	1,186,495-	1,186,495-	1,431,962-	931,962-
RESIDUAL EQUITY TRANSFER-IN	*		400,000	400,000	500,000	*
CANCELLATION OF PRIOR YR RESERVES	*				292,608	292,608 *
RETAINED EARNINGS, BEGINNING BALANCE	* 467,314	786,495	848,755	848,755	639,354	639,354 *
RETAINED EARNINGS, ENDING BALANCE	** 848,753	27,469	62,260	62,260		*

OPERATING DETAIL		ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT							
DIIT Dir of Information Technology	7877-9578 M	1.00	1.00	1.00	1.00	1.00	1.00
DDIT Deputy Dir Info Technology	6781-8270 M	1.00	1.00	1.00	1.00	1.00	1.00
ADSO Admin Services Officer	5277-6461 M	1.00	1.00	1.00	1.00	1.00	1.00
SYAS Systems Analyst Supervisor	6217-7556 S	2.00	2.00	2.00	2.00	2.00	2.00
NWAD Network Administrator	5109-6235 P	2.00	2.00	2.00	2.00	2.00	2.00
PRA3 Programming Analyst III	5619-6885 P	1.00	1.00	1.00	1.00	1.00	1.00
PRA3 Programming Analyst III	5619-6885 P	1.80	2.00	2.00	2.00	3.00	3.00
OR							
PRA2 Programming Analyst II	5109-6235 P						
PRA2 Programming Analyst II	5109-6235 P	1.00	1.00	1.00	1.00		
OR							
PRA1 Programming Analyst I	4592-5619 P						
ITS3 Info Tech Support Spclst III	4358-5346 P	3.00	3.00	3.00	3.00	3.00	3.00
ITS3 Info Tech Support Spclst III	4358-5346 P	1.00	1.00	1.00	1.00	1.00	1.00
OR							
ITS2 Info Tech Support Spclst II	3923-4852 P						
SYA2 Systems Administrator II	4358-5346 P	1.00	1.00	1.00	1.00		
SYA2 Systems Administrator II	4358-5346 P	1.00	1.00	1.00	1.00	2.00	2.00
OR							
SYA1 Systems Administrator I	4137-5109 P						
COM2 Computer Operator II	3291-4091 G	1.00	2.00	2.00	2.00	2.00	2.00
OR							
COM1 Computer Operator I	2952-3675 G						
COM1 Computer Operator I	2952-3675 G	1.00					
EXS1 Executive Secretary I	2869-3581 G	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL BUDGET UNIT POSITIONS	**	19.80	20.00	20.00	20.00	20.00	20.00 *

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OPERATING INCOME						
46516 Interfund Vehicle Lease	162,870		172,198	172,198		
46579 Interfund Admin Veh Repl Prog	7,912		7,091	7,091		
47500 Other Revenue	14,735					
44100 Interest Apportioned	11,724	13,909				
TOTAL OPERATING INCOME	** 197,241	13,909	179,289	179,289		*
OPERATING EXPENSES						
OTHER CHARGES						
53612 Interfund Copier Rental	12		24	24		
53613 Interfund Fleet Admin	7,877	9,109	7,063	7,063		
53658 Interfund Paper & Supplies	1		4	4		
53670 Interfund Overhead (A-87) Cost	22	73	97	97		
TOTAL OTHER CHARGES	* 7,912	9,182	7,188	7,188		*
FIXED ASSETS						
54300 Equipment		103,761	198,211	214,354		
54303 Depreciation Expense Vehicles	162,870		172,198	172,198		
TOTAL FIXED ASSETS	* 162,870	103,761	370,409	386,552		*
TOTAL APPROPRIATION FOR CONTINGENCY	*		29,317	29,317		*
TOTAL OPERATING EXPENSES	** 170,782	112,943	406,914	423,057		*
NET OPERATING REVENUE (EXPENSE)	** 26,459	99,034-	227,625-	243,768-		*
RESIDUAL EQUITY TRANSFER-IN	* 63,320		198,211	214,354		*
RETAINED EARNINGS, BEGINNING BALANCE	* 2,955	29,414	29,414	29,414		*
RETAINED EARNINGS, ENDING BALANCE	** 92,734	69,620-				*

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FY 2008-09

COUNTY BUDGET FORM  
SCHEDULE 10  
TITLE: LIABILITY INSURANCE ISF  
SERVICE ACT. 4590

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OPERATING INCOME						
46523 Interfund Ins ISF Premium	255,182	795,027	794,927	794,927	847,466	847,466
47503 Contribution From Oth Agency			100	100		
44100 Interest Apportioned	49,881	40,318	27,308	27,308	35,000	35,000
TOTAL OPERATING INCOME	** 305,063	835,345	822,335	822,335	882,466	882,466 *
OPERATING EXPENSES						
SERVICES AND SUPPLIES						
52100 Insurance	400,248	491,384	585,143	585,143	588,500	588,500
52180 Professional/Specialized Svcs	2,250	2,250	2,250	2,250	2,250	2,250
52193 Prof & Spec Services Admin	15,779	11,274	35,000	35,000	35,000	35,000
TOTAL SERVICES AND SUPPLIES	* 418,277	504,908	622,393	622,393	625,750	625,750 *
OTHER CHARGES						
53471 Judgement & Damages 06-07	228,143					
53472 Judgement & Damages 07-08		1,500	268,000	268,000	282,000	282,000
53628 Interfund Admin - Misc Depts	106,111		102,358	102,358	88,139	88,139
53665 Interfund Audit Expense	1,400		1,400	1,400	1,400	1,400
53670 Interfund Overhead (A-87) Cost	9,450	1,319	1,758	1,758	256	256
TOTAL OTHER CHARGES	* 345,104	2,819	373,516	373,516	371,795	371,795 *
TOTAL APPROPRIATION FOR CONTINGENCY	*		31,888	31,888	33,260	33,260 *
TOTAL OPERATING EXPENSES	** 763,381	507,727	1,027,797	1,027,797	1,030,805	1,030,805 *
NET OPERATING REVENUE (EXPENSE)	** 458,318-	327,618	205,462-	205,462-	148,339-	148,339-*
CANCELLATION OF PRIOR YR RESERVES	*		125,003	125,003		*
RETAINED EARNINGS, BEGINNING BALANCE	* 538,778	80,459	80,459	80,459	148,339	148,339 *
RETAINED EARNINGS, ENDING BALANCE	** 80,460	408,077				*

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FY 2008-09

COUNTY BUDGET FORM  
SCHEDULE 10  
TITLE: WORKERS' COMP INSURANCE ISF  
SERVICE ACT. 4591

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
OPERATING INCOME						
46339 Interfund Workers Comp Premium	2,366,125	2,023,542	2,025,148	2,025,148	1,048,712	1,048,712
46575 Interfund Admin-Misc Depts	106,111		102,358	102,358	88,139	88,139
46610 Interfund Physical/Drug	30,045	20,044	27,082	27,082	32,965	32,965
47500 Other Revenue	1,585	815	500	500		
47503 Contribution From Oth Agency					407	407
44100 Interest Apportioned	21,685	28,491	3,000	3,000	30,000	30,000
TOTAL OPERATING INCOME	** 2,525,551	2,072,892	2,158,088	2,158,088	1,200,223	1,200,223 *
OPERATING EXPENSES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	160,304	125,816	204,698	204,698	218,730	218,730
51014 Other Pay	11,945	23,540	26,603	26,603	5,000	5,000
51030 Overtime		108				
51100 County Contribution FICA	13,117	11,359	17,556	17,556	17,098	17,098
51110 County Contribution Retirement	25,245	20,413	33,311	33,311	36,110	36,110
51111 Retirement Allowance	12,377	9,770	15,966	15,966	17,246	17,246
51120 Co Contribution-Group Insuranc	19,579	14,354	29,954	29,954	27,477	27,477
51150 Interfund Workers Compensation			825	825		
TOTAL SALARIES AND EMPLOYEE BENEFITS	* 242,675	205,252	328,913	328,913	321,661	321,661 *
SERVICES AND SUPPLIES						
52060 Communications	205	125	500	500	500	500
52100 Insurance	1,865,932	1,390,619	2,162,360	2,162,360	1,673,000	1,673,000
52150 Memberships	300	300	400	400	400	400
52170 Office Expenses	543	17	500	500	500	500
52173 Subscription-Publication	485	719	1,000	1,000	1,300	1,300
52180 Professional/Specialized Svcs	32,613	20,128	40,958	40,958	40,000	40,000
52200 Rents & Leases Equipment		488				
52210 Rents/Leases Structures/Ground	342	318	400	400	400	400
52230 Special Departmental Expense	2,020	1,250	2,000	2,000	2,000	2,000
52250 Transportation & Travel	2,746	2,002	3,500	3,500	3,500	3,500
TOTAL SERVICES AND SUPPLIES	* 1,905,186	1,415,966	2,211,618	2,211,618	1,721,600	1,721,600 *
OTHER CHARGES						
53601 Interfund Ins ISF Premium	86	325	325	325	633	633
53602 Interfund Gen Insurance & Bond	24	25	26	26	26	26
53611 Interfund Printing	106					
53612 Interfund Copier Rental	913	662	1,003	1,003	1,122	1,122
53620 Interfd Information Technology	4,024	1,532	3,079	3,079	3,838	3,838
53623 Interfund Fingerprints	32				39	39
53665 Interfund Audit Expense	1,400		1,400	1,400	1,400	1,400
53670 Interfund Overhead (A-87) Cost	32,545	14,002	18,669	18,669	6,900	6,900
TOTAL OTHER CHARGES	* 39,130	16,546	24,502	24,502	13,958	13,958 *

STATE CONTROLLER  
COUNTY BUDGET ACT  
(1985)

C O U N T Y O F S U T T E R  
STATE OF CALIFORNIA  
OPERATION OF INTERNAL SERVICE FUND  
OPERATIONAL STATEMENT FOR THE FY 2008-09

COUNTY BUDGET FORM  
SCHEDULE 10  
TITLE: WORKERS' COMP INSURANCE ISF  
SERVICE ACT. 4591 (CONTINUED)

OPERATING DETAIL	ACTUAL EXPEND. 2006-07	ACTUAL EXPEND. 4-30-08	ADOPTED BUDGET 2007-08	ADJUSTED BUDGET 4-30-08	DEPARTMENT REQUEST 2008-09	CAO RECOMMEND 2008-09
TOTAL APPROPRIATION FOR CONTINGENCY	*		35,409	35,409	49,059	49,059 *
TOTAL OPERATING EXPENSES	** 2,186,991	1,637,764	2,600,442	2,600,442	2,106,278	2,106,278 *
NET OPERATING REVENUE (EXPENSE)	** 338,560	435,128	442,354-	442,354-	906,055-	906,055-*
RETAINED EARNINGS, BEGINNING BALANCE	* 103,793	442,802	442,354	442,354	906,055	906,055 *
RETAINED EARNINGS, ENDING BALANCE	** 442,353	877,930				*
ALLOCATED POS. FINANCED BY THIS BUDGET UNIT						
PEDI Personnel Director	7877-9578 M	.20	.20	.20	.20	.20
RIMA Risk Manager	6112-7488 M	1.00	1.00	1.00	1.00	1.00
PEA2 Personnel Analyst II	4498-5558 M	.50	.50	.50	.50	.50
SACO Safety Coordinator	3718-4592 P	1.00	1.00	1.00	1.00	1.00
PEAS Personnel Assistant	3284-4038 C	.25	.25	.25	.25	.25
QA2C Office Assistant II - C	2500-3104 C	.25	.25	.25	.25	.25
TOTAL BUDGET UNIT POSITIONS	**	3.20	3.20	3.20	3.20	3.20 *

STATE CONTROLLER

COUNTY BUDGET FORM

COUNTY BUDGET ACT  
(1985)

SCHEDULE 12

STATE OF CALIFORNIA

STATUS OF EXPENDITURES FROM BOND PROCEEDS

FOR FISCAL YEAR 2008-2009

DESCRIPTION Issue-Fund-Project Identification (1)	Amount of Bonds Authorized (2)	Amount of Bonds Sold to Date (3)	Total Actual of Estimated Project Cost (4)	Total Expenditures as of 6/30/08	
				From Bond Proceeds (5)	From Other Sources (6)
Sutter County Health Facility Lease	2,925,000	2,925,000	2,925,000	895,000	0
Energy Equipment Lease	950,551	950,551	1,600,000	950,551	0
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# INDICES

SECTION S

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*Alphabetical Order*

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