

# 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
	EXPENDITURE	EXPENDITURE	BUDGET
	2006-07	4-30-08	2007-08
			DEPARTMENT
			REQUEST
			2008-09
			CAO
			RECOMMEND
			2008-09
			% CHANGE
			OVER
			2007-08
EXPENDITURES			
SALARIES AND EMPLOYEE BENEFITS	264,115	210,183	264,787
SERVICES AND SUPPLIES	47,815	47,033	51,011
OTHER CHARGES	41,355	63,366	64,277
* GROSS BUDGET	353,285	320,582	380,075
INTRAFUND TRANSFERS	5,165	5,608	7,132
* NET BUDGET	358,450	326,190	387,207
			433,222
			433,222
			11.9
OTHER REVENUES			
USER PAY REVENUES	0	0	0
GOVERNMENTAL REVENUES	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		COUNTY OF SUTTER 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		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: 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	C O U N T Y O F S U T T E R	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			
		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
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 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
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: FUNCTION: ACTIVITY:	GENERAL REVENUES (CONTINUED) MEMORANDUM BUDGET UNIT MEMORANDUM	DEPT 1-209			
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 RDA	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-*

E X E C U T I V E   S U M M A R Y

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	DEPARIMENT 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 *

EXECUTIVE SUMMARY

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	C O U N T Y O F S U T T E R	UNIT TITLE: HEALTH-COUNTY SHARE					DEPT 4-112
COUNTY BUDGET ACT	STATE OF CALIFORNIA	FUNCTION: HEALTH AND SANITATION					
(1985)	BUDGET UNIT FINANCING USES DETAIL	ACTIVITY: HEALTH					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
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 *