

Recommended Budget Fiscal Year 2024-25



Pelicans at Butte Sink in northwestern Sutter County

Sutter County Electorate

Board of Supervisors



Nick Micheli
District 1

Dan Flores
District 2

Mike Ziegenmeyer
District 3

Karm Bains
District 4

Mat Conant
District 5

Elected Officials

- Assessor
- Auditor-Controller
- Clerk-Recorder
- District Attorney
- Sheriff-Coroner
- Treasurer -Tax Collector

Fiscal

County Administrator

Agricultural
Commissioner

Fiscal

County Counsel

California Superior
Court Judges

Child Support
Services

Probation

Farm Advisor

Development
Services

Health & Human
Services

General Services

Library

Human Resources

Public Defender

Museum

Veterans Services



www.suttercounty.org

Updated June 2024

County Officers

Board of Supervisors

Supervisor, District 1	Nicholas Micheli
Supervisor, District 2	Dan Flores
Supervisor, District 3	Mike Ziegenmeyer
Supervisor, District 4	Karm Bains
Supervisor, District 5	Mat Conant

Elected Officials

Assessor	Todd Retzloff
Auditor-Controller	Nathan M. Black
Clerk-Recorder	Donna M. Johnston
District Attorney	Jennifer Dupré
Sheriff-Coroner	Brandon Barnes
Treasurer-Tax Collector	Nicholas Valencia

Appointed Officials & Department Heads

County Administrator	Steven M. Smith
Agricultural Commissioner	Lisa Herbert
Chief Probation Officer	Nicole Ritner
Child Support Services Regional Director	Natalie Dillon
County Counsel	William Vanasek
Development Services Director	Neal Hay
Farm Advisor Director	Whitney Brim-Deforest
General Services Director	Ken Sra
Health & Human Services Director	Sarah Eberhardt-Rios
Human Resources Director	Veronica Baumgardner, Interim
Library Services Director	James Ochsner
Museum Director/Curator	Molly Bloom
Public Defender	Michael Sullinger
Veterans Services Officer	Marvin King

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Budget Message



Steven M. Smith
County Administrative Officer

Out of nearly 400 entries, Sutter County received the top award from the California State Association of Counties for Innovation in recruiting and retaining employees despite not being able to offer competitive salaries.



County of Sutter

Office of the County Administrator

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

Date: June 11, 2024

To: Honorable Chair & Members of the Board of Supervisors

From: Steven M. Smith, County Administrator

Subject: Recommended FY 2024-25 Budget

On behalf of the County leadership team, I am submitting a balanced Countywide Recommended Budget for Fiscal Year (FY) 2024-25. This document includes estimated revenues/sources of funds and recommended appropriations for both the Operating Budget and Capital Improvement Program (CIP) Budget.

The FY 2024-25 Sutter County Recommended Budget focuses on the myriad services that Sutter County delivers, most of which are provided across all areas of the County. To say that the FY 2024-25 Budget development process has been difficult is an understatement. As we forecasted and stated publicly numerous times for the past several years, the cost of providing quality services has outpaced revenue growth in Sutter County. The County simply cannot sustain the level of services that the community demands within the resources we have available. The physical constraints of the County to attract and develop new commercial industry and housing and the inability to increase revenue through a sales tax measure have collided this year with the demand for services. To match costs to available resources, CAO's Office staff and departments have trimmed nearly \$12 million out of the budget requests submitted to the County Administrator's Office for consideration. The magnitude of cuts will impact services that the community values, not only in FY 2024-25, but also in the future. No one should be surprised by this.

Exacerbating the local resource problem, the state has become an unreliable partner in finalizing a budget before the start of the fiscal year, harkening back to the era when state budgets were not adopted until September or even October. The current state administration's failure to acknowledge the true size of the state budget deficit even by May, particularly when the nonpartisan Legislative Analyst predicted a shortfall of tens of billions of dollars higher, puts counties at a disadvantage. State budgets are adopted on time, but often with little detail, and trailer bills, coming sometimes a month or more after state budget adoption, provide specifics on funding to local governments well after the start of the new fiscal year.

Sutter County has a longstanding policy to not backfill the loss of funding in state programs. If we continue forward as though we believe funding is going to be in place as of July 1 and then it is reduced in trailer bill language or via mid-year cuts, we are left with an even bigger financial hole. We cannot be expected to simply “eat” the cost by subsidizing with General Fund dollars. Further, the state continues to take “one size fits all” approaches to solving local issues while ignoring that nearly all government services are provided by local counties, cities, special districts, and schools. Local government directly provides most of the services to people throughout the state. The state does not know how to best deal with local issues; locals do. Perhaps one of the most egregious examples of state overreach lies in Assembly Bill 2561, which is making its way through the California Legislature. This bill would require that the County provides a plan to the state to fill local government positions if vacancy rates exceed 10% for 90 days of a 180-day period, while state government is exempted. How can the state justify this type of legislative action without fully understanding the myriad fiscal and regulatory constraints that it places, sometimes seemingly capriciously, on local governments?

In 1910, California voters passed the Separation of Sources Act, which delineated how revenues would fund certain government-provided services. The state would tax railroads, telegraph, and telephones (and, ultimately personal income, corporate income, and retail sales), while local government would tax property, setting local tax rates to fund local services. This system stayed in place until 1978, when California voters passed Proposition 13. Though there are positive aspects of Prop 13, it forever eroded the ability of local government to match revenues to the services constituents demanded, and immediately made counties, cities, and school districts reliant on the largesse of the state to fund critical services. In immediate response to Prop 13, the state passed Assembly Bill 8, which allocated property taxes based on retrospective property taxation and spending, locking most counties into a very low share of all property taxes collected.

In 1992, to solve a state budget disaster, the state passed the Educational Revenue Augmentation Funding Act, which transferred approximately 25% of the remaining property taxes that the counties (and, to a smaller extent, cities) received to schools. While appearing to maintain revenues locally, this diversion of funds reduced the funding that the state had to pay to schools under the Proposition 98 guarantee. Of the property taxes collected, Sutter County government retains only 16 cents on the dollar. Over the past several years, counties have seen further erosion of local autonomy to serve the needs of local communities. Significant changes to mental/behavioral health funding, state laws that tie the hands of local public safety officials to prosecute and incarcerate criminals, state legislative and administrative actions that increase local responsibilities without sufficient, or often any, funding to meet those requirements, and threats of punitive action against counties if certain benchmarks are not met demonstrate this loss of connection with the very local communities in which state elected officials live. Is it time that local governments say, “Enough already”?

In issuing budget instructions for FY 2024-25, the County Administrator’s Office directed departments to submit budgets with virtually no increase in cost. This instruction is not unique to FY 2024-25; it has been in place for years. Most departments strive to meet this by incrementally reducing filled positions and, by extension, reducing services. As one department head put it, “it’s death by a thousand cuts.” This year, it is death by nearly

12 million cuts. The budget balancing cuts this year don't encompass the entirety of reductions, as departments have been "belt tightening" for years. The reductions result in slower response times, reduced operating hours and days, longer wait times, reduced resources to address homelessness, and, potentially, elimination of some services entirely. Departments have strived to increase outside funding through obtaining grants, but grants rarely pay for existing programs and services and are not necessarily a reliable funding source in the longer term.

Of particular concern is County Service Area – F (CSA-F), which provides fire and emergency response services in unincorporated areas in the northern, western, and southern parts of the County, as well as the City of Live Oak through a contract for services. Initially funded by property tax increment and a special fire tax, this dependent special district's costs have outpaced dedicated revenues for a decade and its remaining fund balance has been exhausted. For the past five years, CSA-F has relied on the General Fund and other County discretionary dollars to supplement equipment purchases and, most recently, operating costs. Beginning in FY 2019-20 Sutter County has provided funding to augment resources to keep fire stations operational using federal COVID-19 monies. This funding was intended to be one-time and not a guarantee of future support. For FY 2024-25, the Recommended Budget includes \$2,099,618 in federal American Rescue Plan Act funds, which must be encumbered by December 31, 2024. These funds support positions that were added with the SAFER grant and not eliminated when the grant funding ended. COVID-related one-time funds have now come to an end with no additional funding in sight. A 2022 countywide sales tax measure and a potential citizen-initiated tax measure have failed to provide stable, long-term funding for the CSA. Even if CSA-F is awarded a four-year Staffing for Adequate Fire and Emergency Response (SAFER) grant, which is not likely, this will not fix the long-term problem. The County must now face the fundamental question of whether to further divert discretionary dollars to benefit a district of approximately 20,000 people or maintain crucial services that meet the needs of the entire population of the County. It is an either/or question. This is not to say that the services provided by CSA-F are not extremely valuable. They are. However, CSAs C and D, which serve the communities of East Nicolaus and Pleasant Grove, provide services through volunteer firefighters and are financially solvent because the demands for service are matched to the existing resources. These special districts, while also overseen by the Board of Supervisors, do not place a significant demand on resources other than those generated in their respective geographic areas. CSA-F's financial model is simply unsustainable. It's important for the community to grasp the enormity of this problem and for the County to propose a permanent solution. During the first half of FY 2024-25, and with the aid of a fire operations expert, the County will be evaluating the operations and organizational structure of CSA-F to assist in implementing efficiencies and making decisions for long-term department operations.

The FY 2024-25 Recommended Budget includes \$477.5 million in appropriations that allow our departments to serve this community. Whether a person lives or operates a business in Sutter, Nicolaus, Robbins, Meridian, Live Oak or Yuba City, all residents of the County receive the benefit of County services. Sutter County serves everyone. County-wide, we conduct elections, issue marriage licenses, register births and deaths, provide technical support to our agriculture industry and ensure accuracy of gas pumps, scales for measuring weight, and electronic pricing. We provide the property tax

assessments and distributions for our local governments and schools, record real estate transactions and other property documents, and assist families with collection of child support payments. All criminal prosecution is handled by our District Attorney, and incarcerated individuals are housed in the Sutter County jail. We provide educational and cultural services through our County Library system, as well as the Sutter County Museum. Our Probation Department is responsible for adults and juveniles who have been through the criminal justice system and need supervision to avoid reoffending, keeping our entire community safer. Our Health and Human Services programs provide behavioral health, communicable and chronic disease prevention and education, and protective services for our most vulnerable populations. Health and Human Services also provides eligibility services for CalWORKs, Medi-Cal, Women Infants and Children Supplemental Nutrition Program (WIC), and Cal-Fresh benefits, increasing resources and directly benefitting our local economy. Outside the city limits of Yuba City, we are responsible for law enforcement and fire response for much of the County. In the unincorporated areas of the County, we provide municipal services such as construction permitting, water systems, flood prevention and many other services that ensure safety and prosperity. Our Roads department maintains all County roads, many of which have become important transportation arteries for commerce. We serve everyone, and we provide quality services despite significant financial constraints. The health, safety, and economic security of all our residents remains our highest priority, and the FY 2024-25 budget continues to reflect that commitment.

Incorporation of Board of Supervisors Top Six Priorities and Goals

Sutter County policy is guided by a set of six priorities and ten County-wide goals established by the Board of Supervisors. As a policy document, the budget aligns with these principles as the foundation of all the services that the County funds. On August 24, 2021, the Board of Supervisors adopted its Goals and Priorities for FY 2021-22, which have been carried over through FY 2024-25. As needed, the Board updates its Goals and Priorities periodically. The Board's adopted Priorities are:

1. Leadership

Sutter County is committed to the continued development of a strong leadership culture at all levels of the organization.

- A. Continue and expand leadership training opportunities for staff at all levels of the organization (e.g., NACo leadership program; CSAC Senior County Executive Credential Program).
- B. Pursue and develop cost-effective wellness opportunities for County employees.
- C. Develop a county-wide customer service philosophy and integrate it into department culture.
- D. Develop a governance manual to be adopted by the Board of Supervisors to define and sustain a culture of respect across all County functions.

2. Economic Development

Sutter County actively pursues economic development opportunities.

- A. Successfully recruit and hire an Economic Development Manager position after a job specification is created and adopted.
- B. Establish specific goals and measurable outcomes for County Economic Development efforts including business attraction and retention, business recognition program.
- C. Continue to advocate with state and federal agencies for reasonable development rules relating to flood plain management including building a coalition of jurisdictions to maximize effectiveness of advocacy efforts.

3. Homelessness

Sutter County efforts minimize the impact homelessness has on the quality of life in our communities.

- A. Conduct joint Board of Supervisors/City Council public meetings to discuss homelessness, progress, and goals.
- B. Partner with City of Yuba City and local organizations to ensure long-term viability of homelessness services.
- C. Determine need for additional homeless-related resources, such as housing and services.

4. Facilities

Sutter County facilities are safe, accessible, and efficient.

- A. Analyze remote work possibilities for each department, including financial, logistical and service issues.
- B. Analyze future space needs, including consideration of remote work options and present information to the Board of Supervisors as part of the Facilities Master Plan.
- C. Continue facility consolidation efforts including the Gray Avenue property.
- D. Present recommendations for major facility upgrades and repairs that are possible within available resources.

5. Development (formerly “Sutter Pointe”)

Sutter County development is planned and thoughtful to maintain and enhance attractive and viable residential, commercial, and industrial development.

- A. Prioritize General Plan amendments to align County policy with community needs.
- B. Continue working productively with Sutter Pointe residential developers to ensure timely, quality development.
- C. Pursue land entitlement options for additional commercial and industrial development, including within Sutter Pointe.

6. Public Safety

Sutter County continues its commitment to the safety of the public, including finding viable solutions for fire services in the unincorporated areas.

- A. Assist with and analyze fire services review from LAFCo consultant to better understand district consolidation opportunities and challenges.
- B. Conduct public meetings to discuss County fire services funding challenges and potential solutions.
- C. Develop a long-term plan for sustainable fire services.

County-wide goals were first established on September 11, 2018 and were last discussed by the Board on August 24, 2021. These Goals continue to be relevant to the County and are incorporated into County activities for the budget year. The existing Goals are:

- A. Provide local government leadership that is open, responsive, ethical, inclusive, and transparent, while recognizing and respecting legitimate differences of opinion.
- B. Operate County government in a fiscally and managerially responsible manner to ensure Sutter County remains a viable and sustainable community to live, work, recreate, and raise a family.
- C. Maintain a strong commitment to public safety (including Law Enforcement, District Attorney, Public Defender, Probation, Fire, Emergency Management, and related services).
- D. Provide responsive and cost-effective social services (with measurable results) to an increasingly diverse and complex society.
- E. Provide and enhance public infrastructure, including essential water, wastewater, other utilities, transportation systems (including “Farm to Market” roads); achieve best possible flood protection for the entire County region, including upgrading necessary levees to obtain reasonable flood insurance coverage to all residents, businesses, and property owners.
- F. Remain committed to community and cultural programs and services, such as Library, Museum, and Veterans services.
- G. Reduce the number of County facilities and ensure that all buildings are maintained at high standards to “lead by example” for other governmental agencies and private sector companies to emulate.
- H. Protect, support, and enhance Sutter County’s rich agricultural base.
- I. Work in partnership with applicable property owners, developers, and service providers to ensure timely implementation of the Sutter Pointe Specific Plan.

Budget Principles

The following principles are used to guide budget development and presentation for the County.

1. Budget and financial information will be presented in a manner that is transparent and as easy to understand as possible.
2. Ongoing expenditures will be funded by ongoing revenues.
3. The County cannot and will not backfill losses in revenue for state mandated programs with discretionary dollars, including General Fund resources.
4. Residual General Fund revenues identified after the close of the fiscal year will be used to augment reserves, stabilize long term liabilities, and be accumulated to fund future capital improvements.
5. Funds outside of the General Fund, Health Fund, Trial Court Fund and Public Safety Fund are to accumulate reserves to stabilize services when revenues are lost due to economic or other conditions outside the control of the County.
6. Departments will set measurable performance goals consistent with the County's Goals and Top Priorities and/or with the Department's specific mission and will report on the progress each year.

Financial Policies – Reserves and Long-Term Liabilities

On December 8, 2020, the Board approved a Financial Strategic Plan through FY 2023-24 that included establishment of certain policies to ensure the long-term financial stability of the County. By December 2023, most of the goals in this three-year plan had been met or substantial progress has been made toward meeting them.

On January 23, 2024, the Board amended Administrative Policy #504 *Budget and Financial Management*, which lays out specific requirements for management of the County's finances. Key among the policies are the requirements to fund reserves, including the General Reserve and a new Budget Stabilization reserve, as well as pay down long-term liabilities such as pension liability and other post-employment benefit (OPEB) liability and increase the Appropriation for Contingency. For FY 2024-25, the General Reserve and Budget Stabilization reserve are fully funded to the policy level of 5% each of General Fund net appropriations. Combined, these two accounts total \$7.8 million, an increase of \$6.7 million (610%) since FY 2019-20, providing a hedge against unforeseen negative economic conditions and ensuring sufficient General Fund cash flow throughout the year. While the reserves meet the County's policy level, they fall \$4.2 million short of the Government Finance Officers Association (GFOA) standard of 16.67% of net appropriations, or approximately \$12 million for FY 2024-25. It is prudent for the County to continue to increase reserves to the GFOA level as resources allow. The FY 2024-25 Recommended Budget does not include the \$1 million increase in reserves present in past years' budgets in order to balance the budget. This funding should be reconsidered if additional resources materialize.

Due to revenue constraints, the \$1 million annual payment to the County's Internal Revenue Code Section 115 Pension Prefunding Account with Public Agency Retirement Services (PARS) and \$100,000 to the Other Post Employment Benefit (OPEB) account were cut from the Recommended Budget. This reduction was necessary to avoid further decreases in services but is inconsistent with the County's policy. If additional resources are available, the Pension and OPEB contributions should be the first priority for restoration to continue to pay down future liabilities. Pension liability is discussed in detail later in this report.

Finally, the Recommended Budget includes \$1.29 million in the Appropriation for Contingency. This is a \$62,505 (-4.7%) decrease from the FY 2023-24 Recommended Budget consistent with the Budget and Finance Policy. The Appropriation for Contingency is used to minimize the General Fund impact of significant costs that were not anticipated when the Recommended Budget was developed or adopted by the Board of Supervisors.

Commitment to Transparency

The Recommended Budget is published in early June ahead of a June 11, 2024 presentation by the County Administrative Office staff to introduce the budget. Public Budget Hearings are scheduled for Tuesday, June 18, 2024, and Tentative Approval of the Budget is scheduled for June 25, 2024. Tentative Budget Approval is a formal action taken by the Board to allow continuation of County services without interruption until the final budget is adopted by the Board. Budget Adoption, which includes incorporation of any changes from the Budget Hearings as well as any adjustments that are necessary following the close of FY 2023-24, will occur in September 2024, ahead of the October 2 statutory deadline to adopt the budget. All budget presentations, as well as the Budget Hearings, are held in public meetings, and comment from the public is welcomed.

The FY 2024-25 Recommended Budget process continues two key components established in 2021. First, a scheduled, public Budget Study Session was conducted with the Board of Supervisors on Thursday, April 25, 2024, at 6:00 p.m. This provided a preliminary look at projected revenues and requested appropriations and gave the Board of Supervisors the ability to provide policy-level input into the budget before it became the CAO's Recommended Budget. While the County Administrator and CAO staff are attuned throughout the year to the Board's policy direction and incorporate that into budget development, the Budget Study Session provides a more formal process to further include direct feedback from the Board of Supervisors and the public.

Second, as in previous years, each budget unit has a narrative including the mission and program discussion, significant changes from the prior year's budget, goals and accomplishments, and, where applicable, use of fund balance. The Recommended Budget is summarized in a table at the top of each narrative. As initiated in FY 2021-22, the page number in the Budget Book where the detailed budget can be found is referenced below this table to provide the reader with ease in comparing the narrative to the line-item detail.

FY 2024-25 Recommended Budget

The Recommended FY 2024-25 Budget represents a spending plan that has been aligned with available resources. The County is an organization committed to living within its means. To balance the Recommended Budget appropriations to available resources, staff and department heads trimmed nearly \$12 million from budget requests and current year projected spending. General Fund revenue assumed to carry forward from FY 2023-24 is \$3,932,337, which is \$7,610,949 (-65.9%) lower than what was projected in the FY 2023-24 Recommended Budget and \$11,993,610 (-75.3%) from the FY 2023-24 Adopted Budget, which reflected the final closing balances from FY 2022-23. The difference in carryover fund balance is due mainly to negotiated wage increases and a significant decrease in vacancy rates for positions funded by General Fund dollars, particularly in public safety-related budgets. As mentioned in the introduction to this message, the County remains challenged with the inability of ongoing revenues to keep up with increasing costs and growing demand for quality, County-provided services. Additionally, many buildings and equipment items are in need of repair or replacement. The CAO's Office issued budget instructions in December that required departments turn in budgets with a net county cost (appropriations minus program specific revenues) that was equal to or below the FY 2023-24 Adopted Budget level. Many departments were unable to meet this requirement and continue to meet expected service levels.

As the Board has come to expect, the CAO's office staff and County departments worked tirelessly and collaboratively to produce a spending plan that is more austere than in prior years while still maintaining core functions to the extent possible. The result is a Recommended Budget that is balanced by reducing operating costs where possible and prudent use of one-time resources to support limited term costs. Difficult decisions were made and commendable work was done by departments to reduce their costs and identify additional revenue. Reductions include holding positions vacant, restricting travel, and limiting capital projects to those primarily supported by outside funding. The Recommended Budget also relies on the use of special revenue funds to continue necessary (and often mandated) service levels. To ensure long-term fiscal stability, County staff remains focused on revenue performance and ensuring that expenditures are adjusted if revenues do not perform as well as what is projected in the FY 2024-25 Recommended Budget to avoid reliance on reserves. Further, this is only the first year of what may be ongoing service reductions resulting from stagnant revenues and, without additional resources, further cuts will be necessary. I remain confident that the County team has the skill to analyze all aspects of County operations and make sound recommendations to maintain financial stability, but this endeavor will be increasingly difficult, if not downright painful.

Budget Overview – All Funds Budget

Appropriations

The FY 2024-25 appropriations for all funds are recommended at \$477,450,253, which includes \$475,427,598 in appropriations and \$2,022,655 in increases in committed fund balance. Overall, the year over year change from the FY 2023-24 Adopted Budget is a decrease in appropriations of \$4,379,746 (-1.0%) mainly due to reductions necessary to

align with available resources and some one-time costs in FY 2023-24 that were not repeated in FY 2024-25. The following table illustrates the allocation among the funds, including the largest operating departments:

No.	Fund	Adopted FY 2023-24	Recommended FY 2024-25	Change	
				Dollars	Percent
1.	Welfare/Social Services	\$75,265,783	\$87,715,417	\$12,449,634	16.5%
2.	General	\$94,954,156	\$73,731,998	<\$21,222,158>	-22.3%
3.	Public Safety	\$46,183,532	\$47,753,486	\$1,569,954	3.4%
4.	Behavioral Health	\$41,123,761	\$43,862,134	\$2,723,373	6.6%
5.	Health Services	\$25,420,494	\$30,855,573	\$5,435,079	21.4%
6.	Mental Health Services Act	\$21,211,605	\$19,295,412	<\$1,916,193>	-9.0%
7.	Road	\$22,110,432	\$15,475,751	<\$6,634,681>	-30.0%
8.	Trial Court	\$12,854,730	\$13,898,438	\$1,043,708	8.1%
9.	Information Technology ISF	\$5,371,567	\$5,887,389	\$515,822	9.6%
10.	Capital Projects	\$5,662,302	\$2,003,328	<\$3,658,974>	-64.6%
11.	Fleet Management ISF	\$1,187,588	\$1,226,503	\$38,915	3.3%
	Other Funds	\$130,484,049	\$135,744,824	\$5,260,775	4.3%
	TOTAL	\$481,829,999	\$477,450,253	<\$4,379,746>	-1.0%

A decrease in appropriations in the General Fund of \$21,222,158 (-22.3%) is mainly related to a decrease in an operating transfer that repaid the debt on the Gray Avenue property (\$6,035,000), repaid Development Impact Fees related to the Gray Avenue Project (\$3,585,523), an increase in reserves of \$4.7 million, and reductions in General Fund transfers to the Health and Public Safety funds, offset by increases in overall operating costs for General Fund departments. The reduction in the transfer to the Public Safety fund is mainly related to the use of \$1 million in remaining ARPA dollars that offsets General Fund cost. The increase of \$12,449,634 (6.5%) in the Welfare/Social Services fund is related to \$1.2 million in increased Service and Supplies expense including Professional and Specialized Services and \$8.4 million in Other Charges, both related to anticipated caseload growth. This fund is primarily financed with state and federal revenues, and the General Fund cost is limited to a maintenance-of-effort of \$432,000, which is unchanged from prior years. The Public Safety fund increase of \$1,569,954 (3.4%) is related primarily related to Services and Supplies expense. Salaries and Benefits are expected to increase by \$197,467 due to negotiated wage increases but increases are offset by holding positions vacant for longer periods, consistent with historical vacancy rates. Behavioral Health and Mental Health Services Act (MHSA)

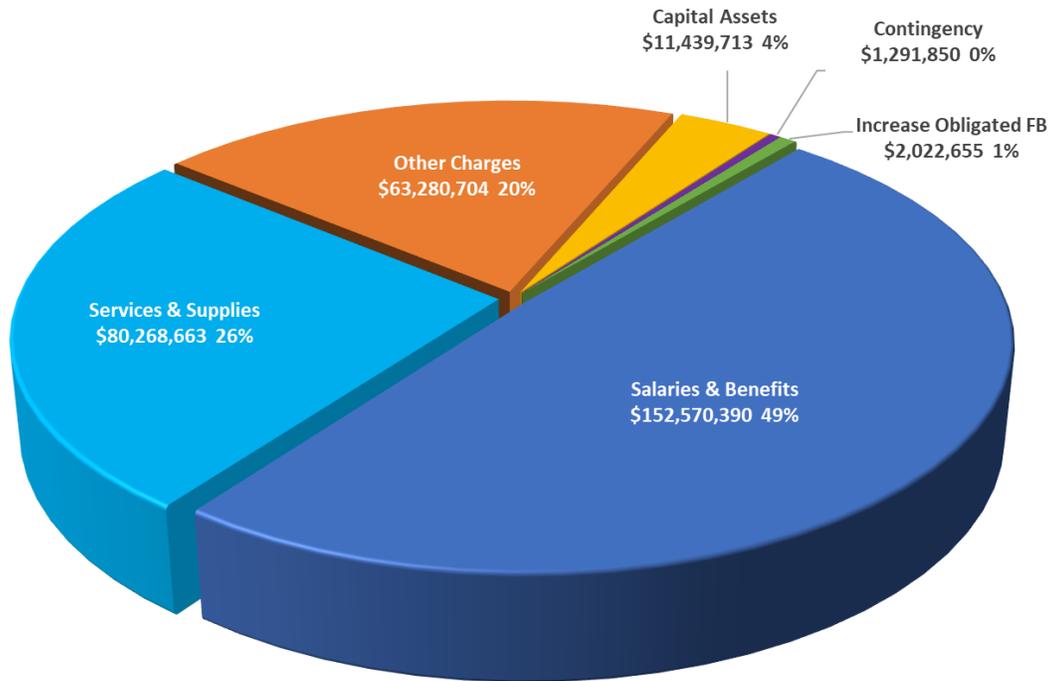
combine for a total increase of \$822,180 (1.3%), consistent with current caseloads and service provision and adjusted to meet available revenues. There is no General Fund cost in the Behavioral Health/MHSA budgets. The increase of \$5,435,079 (21.4%) in appropriations in the Health Services fund is related to additional programs funded by grants for Public Health and Homeless Services including \$3.5 million in Providing Access and Transforming Health Supports (PATH) grant in jail medical services. The \$6,634,381 (-30.0%) decrease in the Road fund appropriations reflects completion of various bridge and road projects that had related expenses in FY 2023-24.

Appropriations in the Capital Projects fund decreased by \$3,658,974 (-64.6%), due primarily to the substantial completion of the Workday Enterprise Resource Planning (ERP) implementation project that started in FY 2023-24 and various projects in the jail. A full list of Capital Projects is included in the narrative for the Capital Projects fund.

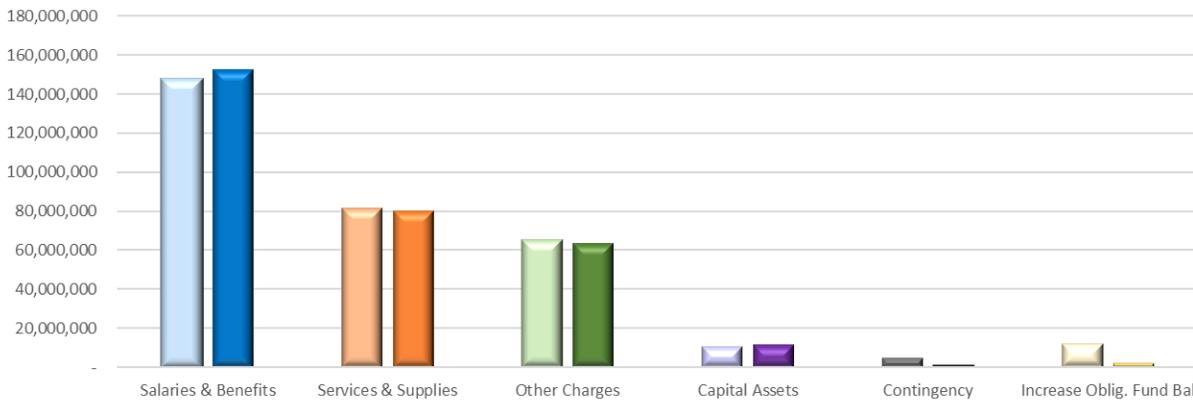
Recommended appropriations for all County funds (including increases in obligated fund balance/reserves) total \$477,450,253, a decrease of \$4.4 million from the FY 2023-24 Adopted Budget. However, this amount includes all revenue transfers between funds totaling \$150,955,780 and Internal Service Fund charges of \$15,620,498, which must be recognized as expenditures but do not represent additional cost. When those are removed, the net appropriations are \$310,873,975, a decrease of \$11,048,043 (-3.4%) over the FY 2023-24 Adopted Budget. This number represents the value of programs and services that the County provides. The following charts show how the money is recommended to be spent.

FY 2024-25 Recommended Net Appropriations All Funds: \$310,873,975

(Inter/Intrafund transfers & ISF charges removed)



Comparison of Appropriation Categories - All Funds
FY 2023-24 Adopted to FY 2024-25 Recommended



Salaries and Benefits appropriations include the cost of regular and extra help wages, overtime, and special pay, payroll taxes, health insurance and the County’s contribution to employee’s health savings accounts (for high deductible plan enrollees), pension cost, unemployment cost, and worker’s compensation. Services and Supplies appropriations include normal operating supplies and professional and specialized services. Other Charges covers costs for the support and care of persons for whom the County has responsibility, such as foster care payments, adoptions assistance, psychiatric hospitalizations, housing support, CalWORKs and In-Home Supportive Services

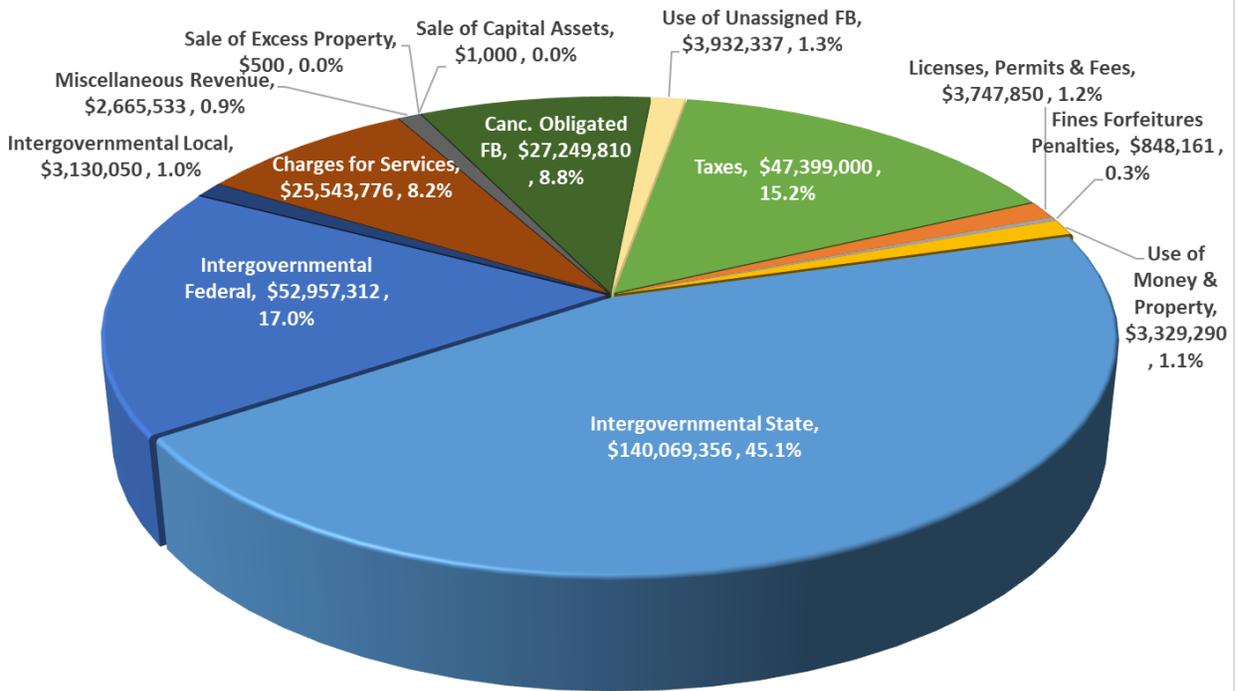
payments, and jail medical cost, as well as overhead charges allocated through the County's annual cost plan. In addition, the Other Charges category includes the County's contribution to other agencies, taxes and assessments the County pays for leased property, general insurance and bonds, debt service and related interest. Capital Assets includes purchases of equipment and other assets costing more than \$5,000 and/or lasting more than one year, as well as construction projects. Contingency is a special appropriation to provide funds for costs unforeseen when the budget was developed. Increase in Obligated Fund Balance represents funds that are held in special accounts and restricted in use by the Board or by legislation for a specific purpose. Contributions to increase reserves are included in this category. Operating Transfers, totaling over \$151.0 million are not displayed on this chart as the appropriations represent the transfer of revenue between departments and programs without any exchange of service. The charts also exclude Internal Service Fund charges to operating departments. Costs are budgeted in the respective internal service funds and would be duplicated if presented as costs in the operating funds.

Revenues

Revenues supporting all funds total \$477,450,253, which is made up of \$446,268,106 in revenues and \$27,249,810 in cancellation of obligated fund balance in the General Fund and Special Revenue Funds, as well as \$3,932,337 of assumed General Fund unassigned fund balance carried forward as savings from FY 2023-24.

Revenues must be recognized in each budget unit or fund that receives them, even when they are already recognized in another fund within the County before transfer. This inflates the overall true revenue number. When interfund revenue transfers are removed, actual revenues, including use of fund balance, are estimated at \$310,873,975. The chart below shows the sources of revenue in proportion to the total. Federal and state revenues account for 62.1% of total revenues, while Taxes account for 15.2%, Charges for Services account for 8.2%. Miscellaneous Revenue, Intergovernmental Revenues generated locally, Fines, Forfeitures and Penalties, and Licenses, Permits and Fees combined account for about 3.3% of revenues, and Interest revenue for 1.1%. Use of Unassigned and Obligated Fund Balance accounts for the remaining 10.1% of funding available to support recommended appropriations.

FY 2024-25 Revenues All Funds \$310,873,975
(Inter/Intrafund transfers & ISF revenue removed)



Budget Overview – General Fund Budget

Appropriations

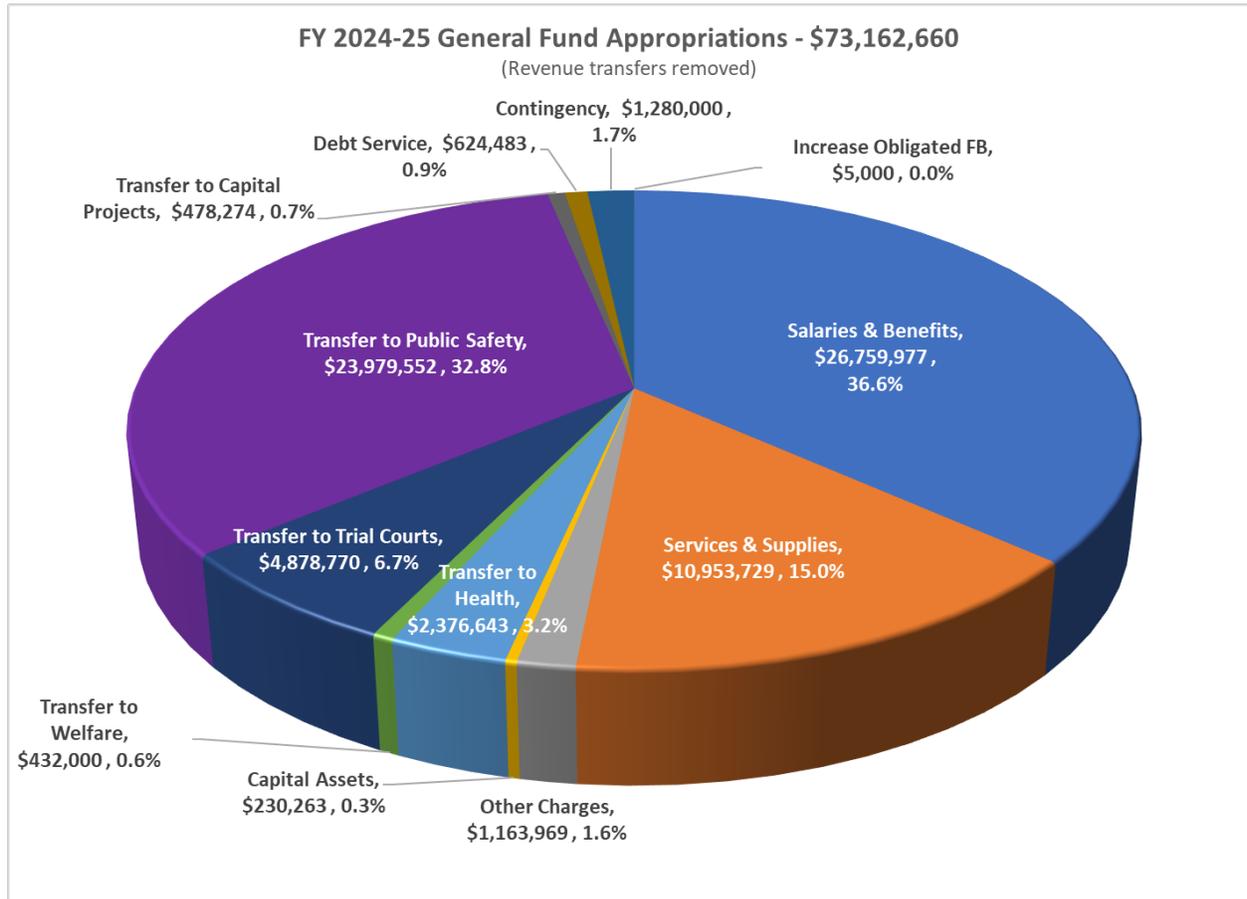
General Fund appropriations (net of revenue transfer) are recommended at \$73,162,660, a decrease of \$21,222,158 (22.3%) from the FY 2023-24 Adopted Budget. The FY 2023-24 Adopted Budget included appropriations to repay debt on the Gray Avenue Property, return funds to the Health & Social Services Development Impact Fee Fund related to the Gray Avenue Project, and increase reserves. When these items are removed, General Fund Appropriations decreased by \$6,912,167 (-8.6%) from the FY 2023-24 Adopted Budget. Salaries and Benefits increased by \$925,686 (3.6%). This increase is related to negotiated increases in the General, Supervisory and Professional (GSP) and unrepresented bargaining units offset by plans to hold some positions vacant for extended periods for salary savings. Across all General Fund departments, this planned vacancy factor totals nearly \$1 million in savings and represents reduced availability of services.

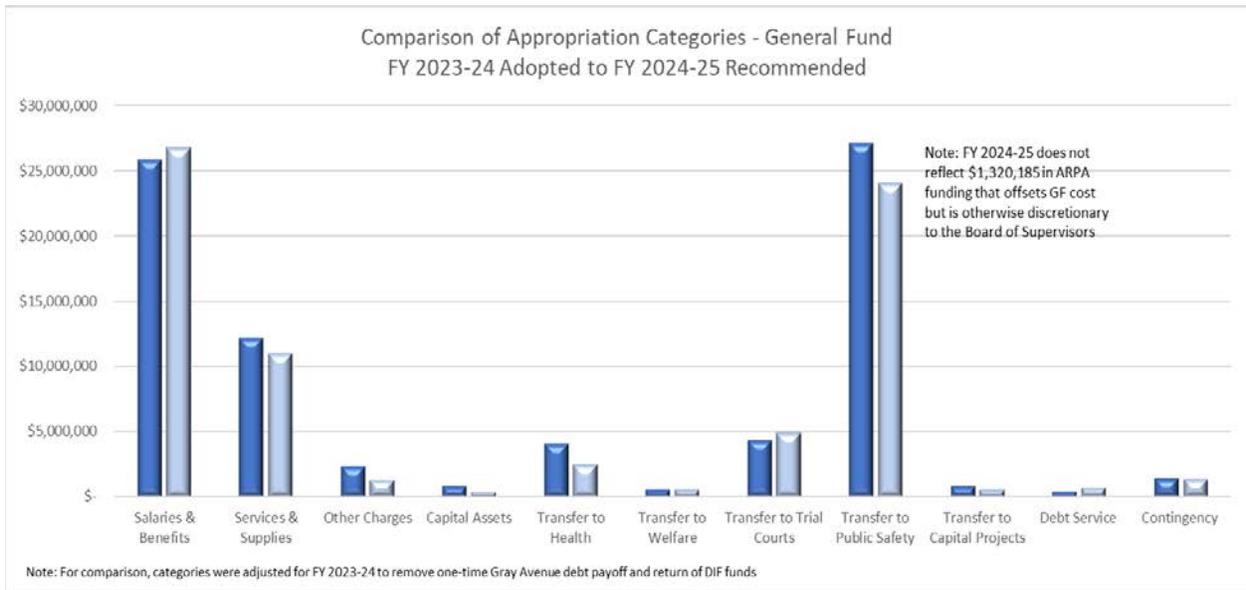
The Other Financing Uses category includes transfers from the General Fund to other funds such as the Public Safety, Trial Courts, Welfare/Social Services and Health Funds. The transfer to the Health Fund decreased by \$1,589,501 (-40.1%) from the FY 2023-24 Adopted Budget due to expenditure reductions and additional state and federal revenues that cover costs that would have otherwise fallen to the General Fund. The transfer includes continuation of ongoing services provided to homeless individuals and families. The General Fund cost for Homeless Services increased by \$214,341 (17.8%) due to Salaries and Benefits and other operating cost increases. Additional funding may be available for services, but that will not be known until later in the year. This funding would reduce the County's actual cost of Homeless services. The transfer to the Welfare/Social Services Fund remains the same as in FY 2023-24 at \$432,000, which is the County's minimum required Maintenance of Effort (MOE).

The transfer to the Trial Courts Fund increased by \$594,058 (13.9%). The increase is almost entirely related to Public Defender costs for contracted attorneys and case management software. The transfer to the Public Safety Fund decreased by \$3,063,103 (-11.3%) due to use of remaining ARPA funds (\$1.3 million), additional Public Safety Sales Tax (Prop 172) revenue of \$211,331 and reduced operating costs. The transfer to the Capital Projects fund decreased by \$230,443 (-32.5%). The only General Fund projects planned this year are a necessary Access Control Panel upgrade (\$218,274) and the final implementation of Workday ERP (\$260,000). Projects funded in previous years will continue until completion. Other Charges includes contributions to other agencies for services such as the Veteran's Services Officer, Animal Control, and transportation development, as well as Support and Care cost in the Public Guardian and General Relief budgets.

Capital Assets is recommended at \$230,263, a decrease of \$527,512 (-69.6%) from the FY 2023-24 Adopted Budget for building structural improvements, software, and, nominally, subscription-based capital asset software. Capital Assets in the General Fund are recommended as follows:

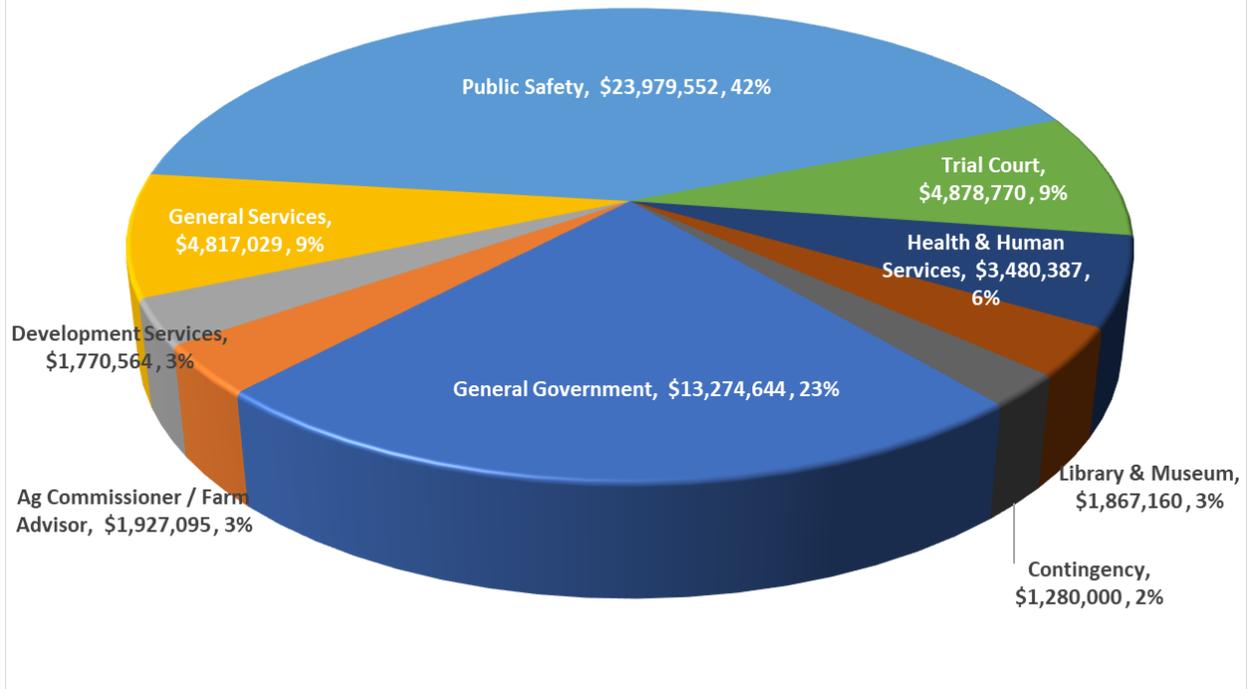
Recorder (BU 2-706) re-budget floor leveling	\$130,000
Recorder (BU 2-706) Software	\$53,629
County Clerk (BU 2-710) Software	\$46,151
Public Guardian (BU 2-709) Subscription based software & interest	\$483





The General Fund supports the majority of County programs, mainly through use of Property Taxes, Sales Tax and other discretionary revenues, explained more thoroughly in the General Revenues budget (1-209) narrative starting on page C-21. The net General Fund cost of all programs funded by the General Fund is \$57,275,201, a reduction of approximately \$5.8 million from FY 2023-24 and reflective of lower General Fund revenues available. Net General Fund cost represents the appropriations minus any department specific revenues for each area of government supported by General Fund dollars. The following chart shows the variety of programs directly supported by General Fund dollars.

FY 2024-25 Net County Cost Funded by General Fund - \$57,275,201



As a policy document, the General Fund budget shows areas where the County places emphasis. For example, the chart above shows the largest share of funding at \$24 million (42%) goes directly to Public Safety programs, including the Sheriff, the Jail, Juvenile Hall, and the District Attorney, as well as Emergency Management and Fire Administration, while another \$4.9 million (9%) goes to the Trial Courts, which includes the Probation Department, Court Bailiff services provided by the Sheriff, Public Defender, and the Maintenance of Effort payment that the County is required to pay to support court functions. General Government, at \$13.3 million (23%), represents the basic services provided to operate the County such as the Assessor, Auditor-Controller, Treasurer-Tax Collector, County Clerk-Recorder, Elections, Human Resources, County Administrator, County Counsel, Board of Supervisors, and Grand Jury functions. It also includes payment for non-department specific expenditures such as the County audit, specialized professional services, and contributions to the Yuba-Sutter Economic Development Corporation and Area 4 Agency on Aging. Much of General Government cost is recovered through the County’s annual Cost Plan, which allocates overhead cost to all programs, including those funded by federal, state and outside sources.

Development Services funding of \$1.8 million (3%) includes the County Planning, Building and Environmental Health services. General Services funding of \$4.8 million (9%) includes Building and Grounds maintenance for all County facilities, Parks and Recreation (including boat launches), maintenance of Ettl Hall and the Veterans Memorial Community Building, as well as oversight of Fleet Management and Information Technology functions for the entire County. The Contribution for Health and Human Services of \$3.5 million (6%) funds the cost of Public Health communicable and chronic disease prevention and control and jail medical services, the Maintenance of Effort for

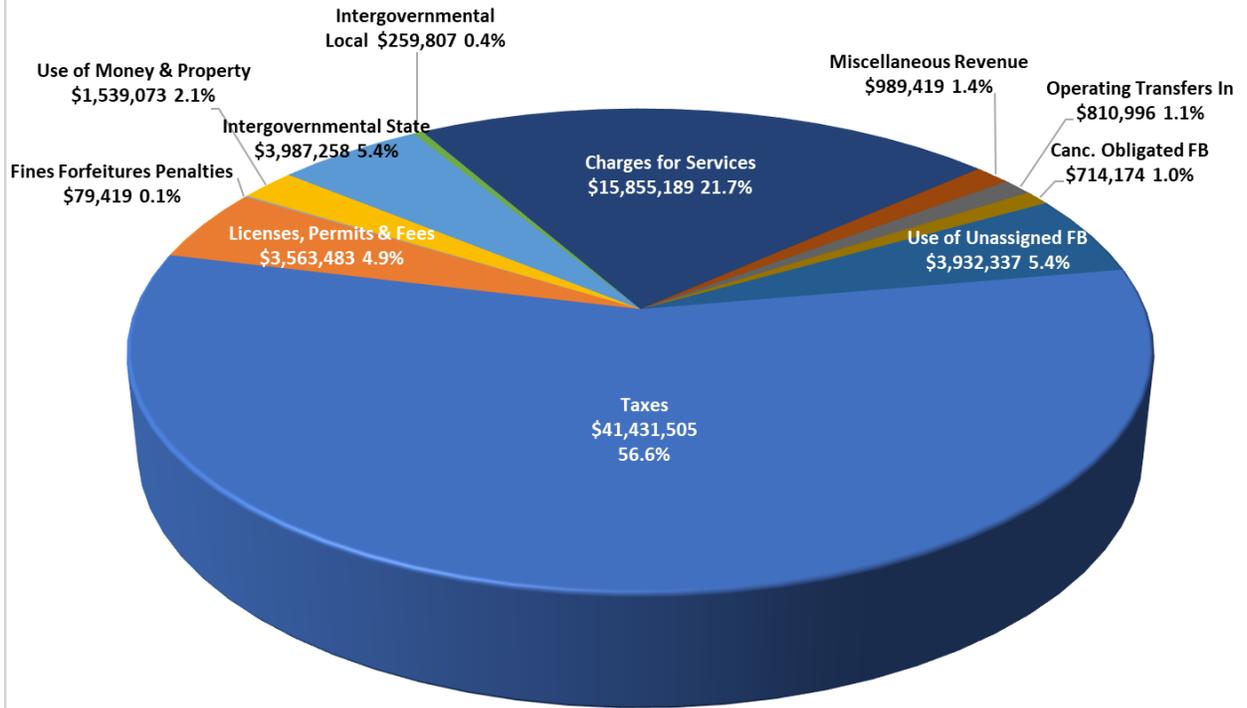
Social Services (\$432,000), Homeless Services, Public Guardian, Veterans Services, and General Relief. Funding for the Sutter County Library and Sutter County Museum of \$1.8 million (3%) invests in services to promote education and enrich the community. Funds appropriated for the Agricultural Commissioner and the Farm Advisor of \$1.9 million (3%) ensure that services are available to support our local agriculture economy. Finally, an Appropriation for Contingency of \$1,280,000 (2%) ensures that funds are available for unforeseen events throughout the budget year. It is important to note that Behavioral Health Services provided for both Sutter and Yuba Counties is funded through a combination of federal, state, and local Realignment funds and Mental Health Services Act funds from both Sutter and Yuba Counties and, therefore, does not require a General Fund contribution.

Revenues

Revenues to support General Fund-funded programs total \$73,731,998, which includes pass through Realignment revenue for Social Services (\$569,338). When that revenue is removed, the actual revenue in the General Fund is \$73,162,660. Revenue to support General Fund obligations comes from a mixture of Taxes (56.6%), Charges for Services and Operating Transfers, including internal cost plan (overhead) charges calculated in compliance with federal regulations (18.9%), Intergovernmental Revenue from state, federal and local sources (6.2%), Licenses, Permits and Fees (4.6%), and use of fund balance, both unassigned and committed (16.5%). Use of Money and Property, which includes interest revenue and rental income from use of County-owned space totals 2.1%, while Miscellaneous revenue and Fines, Forfeitures and Penalties and Operating Transfers make up the remaining approximately 2.2%. The following chart shows the revenue sources in proportion to the total revenues received.

FY 2024-25 General Fund Revenue - \$73,162,660

Pass through Realignment revenue removed



Countywide Staffing

Recommended Countywide Full-Time Equivalent (FTE) positions for all 20 Departments is as follows:

No.	Department/Office	Adjusted FY 2023-24	Recommended FY 2024-25	Change
1.	Health and Human Services	575.95	589.75	13.80
2.	Sheriff	155.00	155.00	0.00
3.	Development Services	68.00	67.00	(1.00)
4.	General Services	56.00	56.00	0.00
5.	Probation	52.00	52.00	0.00
6.	County Administrator's Office	35.40	35.50	0.10
7.	District Attorney	32.00	32.00	0.00
8.	Agricultural Commissioner	19.00	19.00	0.00
9.	Assessor	17.50	17.50	0.00
10.	County Clerk-Recorder	16.00	16.00	0.00
11.	Auditor-Controller	13.90	13.90	0.00
12.	Library	13.55	13.55	0.00
13.	Human Resources	11.20	11.20	0.00
14.	Treasurer-Tax Collector	9.00	9.00	0.00
15.	County Counsel	8.80	8.80	0.00
16.	Board of Supervisors	6.10	6.00	(0.10)
17.	Child Support	5.00	4.00	(1.00)
18.	Sutter County Museum	2.55	2.55	0.00
19.	Public Defender	2.50	2.50	0.00
20.	Bi-County Farm Advisor	2.00	2.00	0.00
	TOTAL	1,101.45	1,113.25	11.80

The overall number of County Full Time Equivalent (FTE) positions is proposed to increase by 11.80 FTE from 1,101.45 to 1,113.25. New positions are funded by state and federal grants.

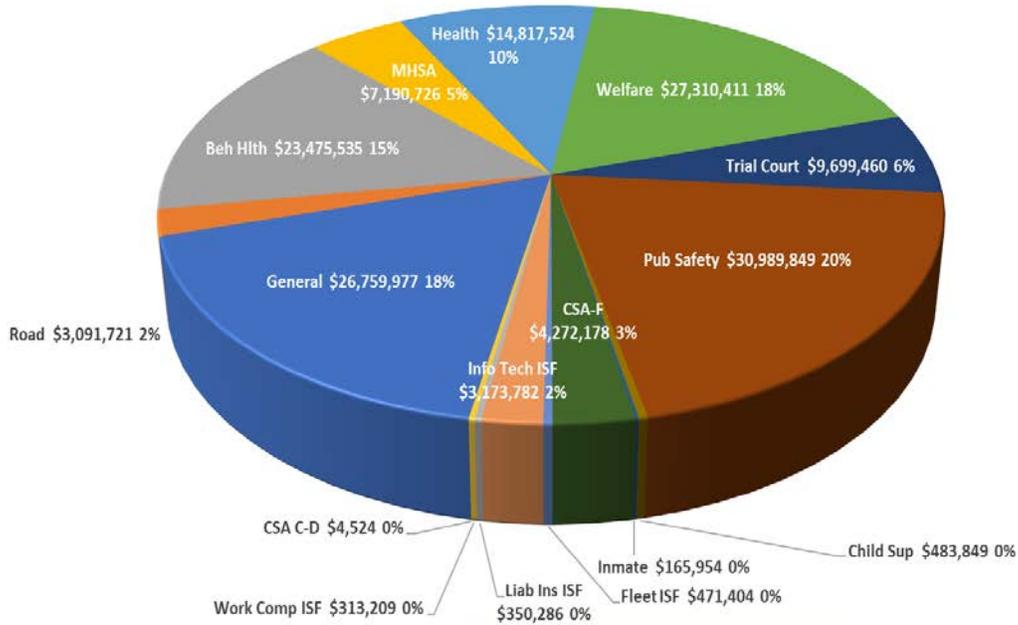
All increases, decreases and transfers are as follows:

- Transfer of 1.00 FTE Construction Project Coordinator from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 2.00 FTE Development Services Technician Flex I/II from Development Services Administration (2-721) to Building (2724-31)
- Transfer of 1.00 FTE Development Services Technician III from Development Services Administration (2-721) to Planning (2724-24)
- Transfer of 1.00 FTE Office Assistant II from Development Services Administration (2-721) to Environmental Health (2-725)
- Transfer of 1.00 FTE Office Assistant III from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 1.00 FTE Senior Permit Technician from Development Services Administration (2-721) to Building (2-724-31)
- Transfer of 1.00 FTE Associate Civil Engineer/Public Works Engineer Flex I-A from Road Fund (3-100-44) to Engineering Services (1-920)
- Elimination of 1.00 FTE Engineering Technician II from Road Fund (3-100-43)
- Transfer of 0.10 FTE Analyst Flex I-PR from Board of Supervisors (1-101) to County Administrator (1-102)
- Elimination of 1.00 FTE Analyst Flex I-PR from County Administrator (1-102)
- Addition of 1.00 FTE Analyst Flex S-D to County Administrator (1-102)
- Transfer of 1.25 FTE Accounting Technician I/II from Office of Revenue Collection (1-204) to Treasurer-Tax Collector (1-202)
- Transfer of 0.30 FTE Admin & Accounting Supervisor from Office of Revenue Collection (1-204) to Treasurer-Tax Collector (1-202)
- Transfer of 0.33 FTE Assistant Treasurer-Tax Collector from Office of Revenue Collection (1-204) to Treasurer-Tax Collector (1-202)
- Addition of 2.00 FTE Executive Secretary to Health & Human Services Administration (4-120)
- Transfer of 0.50 FTE Intervention Counselor Flex I/II from Mental Health Services Act (4-104) to Behavioral Health (4-102)
- Addition of 0.50 FTE Intervention Counselor Flex I/II to Behavioral Health (4-102)
- Addition of 2.00 FTE Intervention Counselor Flex I/II LT to Behavioral Health (4-102)

- Addition of 1.00 FTE Mental Health Therapist III LT to Behavioral Health (4-102)
- Addition of 1.00 FTE Mental Health Worker Flex I/II LT to Behavioral Health (4-102)
- Addition of 2.00 FTE Resource Specialist LT to Behavioral Health (4-102)
- Addition of 0.50 FTE Staff Analyst to Behavioral Health (4-102)
- Addition of 1.00 FTE Staff Services Manager to Behavioral Health (4-102)
- Elimination of 1.00 FTE Staff Services Manager LT from Behavioral Health (4-102)
- Addition of 1.00 FTE Staff Analyst to Public Health (4-103)
- Addition of 1.00 FTE Office Assistant I/II to Public Health (4-103)
- Elimination of 1.00 FTE Office Assistant I from Public Health (4-103)
- Elimination of 1.00 FTE Medical Clerk I from Public Health (4-103)
- Elimination of 0.70 FTE Health Program Specialist I LT from Public Health (4-103)
- Addition of 0.50 FTE Staff Analyst to Mental Health Services Act (4-104)
- Addition of 2.00 FTE Resources Specialist LT to Jail Medical Services (4-134)
- Elimination of 1.00 FTE Account Clerk from Welfare Administration (5-101)
- Addition of 1.00 FTE Accountant I/II to Welfare Administration (5-101)
- Addition of 2.00 FTE Staff Analyst LT to Welfare Administration (5-101)
- Addition of 1.00 FTE Deputy Public Guardian LT to Public Guardian (2-709)
- Elimination of 1.00 FTE Child Support Specialist from Child Support Services (0-112)
- Transfer of 0.48 FTE Administrative Services Officer from District Attorney (2-125) to Victim Services (2-127)

The cost of personnel is spread among numerous departments within many of the County's funds. Total personnel cost is recommended at \$152,570,930, an increase of \$5,029,051 (3.4%) over the FY 2023-24 Adopted Budget. In FY 2022-23, labor negotiations were settled with multiple bargaining units. To meet market demand and allow for successful recruitment, substantial wage adjustments were given, primarily in public safety, health care, engineering and other difficult to recruit classifications. While rising personnel costs are included, the recommended appropriations in many budgets are reduced by a vacancy factor that totals \$10.0 million county-wide to account for normal attrition in positions and vacancies held for cost savings.

FY 2024-25 Net Salaries & Benefits By Department - \$152,570,389
(net of \$9,976,232 in salary savings reduction and incl. CSA C & D Worker's Comp \$4,524)



Ongoing and Future Challenges and Opportunities

Sutter County always has and will continue to meet its mandated and contractual financial obligations. What is uncertain is the level to which the County can continue to deliver quality services given significant financial constraints. Discretionary revenue simply does not keep pace with the level of services currently provided. This occurs for a number of reasons. First, Proposition 13 limited property tax annual growth to the lower of inflation as calculated by the consumer price index or 2 percent. Thus, homeowners and business property owners are guaranteed that their annual property tax will remain stable despite high inflation. However, this constrains the growth in the tax base. Properties are reappraised when they change ownership, but the number of properties that change hands in any given year, particularly business properties, is relatively low. Thus, property taxes have grown an average of 4.0% per year over the past eight years, although growth of 4.6% is expected for FY 2024-25. This is far below the necessary cost of living adjustments given to Sheriff and fire positions and below other non-safety raises over the past year. Sales tax remains stable but relatively low due to commerce occurring primarily in cities rather than the unincorporated areas of the County. Over the past eight years, sales tax has increased an average of 6.1% per year, but is expected to decline by 3.9% in FY 2024-25 due to a softening economy and a shift in how tax from online sales is distributed.

At the same time, the cost to remain competitive in the job market is growing and Sutter County is losing ground. For many positions, Sutter County continues to rank lowest or nearly lowest in comparisons with other local jurisdictions. Other counties and cities have awarded substantial increases to attract candidates, but Sutter County doesn't have the financial growth to keep pace with the market. This means that positions stay vacant longer or turnover at a higher rate, losing valuable skills and experience. Both of these impact the services provided to the community. Already, the County ranks second in fewest employees per capita among the 31 counties in the state with populations below 200,000. The resulting low level of staffing affects quality of service, yet the public does not adjust its expectations. Most people do not understand the revenue limitations and the myriad services that the County must provide and simply expect great service.

As a local government, Sutter County has limited ability to raise revenue to support the vast array of municipal services it is charged with providing to residents and businesses covering approximately 600 square miles. The few taxes and fees that the County relies on are among the lowest in California and are infrequently adjusted (most do not keep up with inflation). The majority of land in the unincorporated areas of the County is considered "undevelopable" due to being in the flood plain. This dramatically limits economic development that could increase funding and, by extension, service levels. Measure A, which was on the November 2022 ballot, would have raised sales tax by 1 cent (1%) across the entire County, including the incorporated cities of Live Oak and Yuba City. This measure was defeated by only a slim margin. Had it been successful, it would have brought significant additional revenue to the County and cities and allowed more robust services that the community already demands.

Sutter County is also highly dependent on Federal and State government funding to support a large portion of the regional and social services it is obligated under the law to provide. To complicate matters, the County's demands for public assistance remain above the Statewide average. For example, demands for many health and human services continue to increase similar to demands for public safety services.

Without significant new resources, the County continues to narrow services even further. While preserved to the extent possible in prior years, even Public Safety departments have not been exempted from impacts. Overall, this diminishing ability to finance services means longer wait times for public safety responses, building permits, vital records issuance, election results, health inspections, and communicable disease response. The County will be forced to scale back its efforts to prevent homelessness, which may result in reemergence of homeless camps along county roads, outside businesses, and in wildland areas. The Sutter County Museum will be closed to the public on Mondays and Tuesdays in the budget year, impacting programs provided to local residents and students. The Library Yuba City Main branch will also begin closing on Mondays to manage within existing resources. Development in Sutter Pointe may provide some revenue relief, but Sutter County only receives 16 cents for every new property tax dollar generated. In general terms, 1,000 homes valued at \$500,000 each would generate \$5 million in new property tax, but the County would only retain \$800,000 of the taxes. The County cannot cut deeply enough to live within its means in the future without reductions to all services, including law enforcement response, jail staffing, prosecution, victim assistance, disaster response, fire suppression and emergency medical aid, building, fire and safety inspections, and myriad other services that the public, regardless of whether they reside in the cities or the unincorporated areas, relies on. There are no easy solutions.

The County has seen this coming and has prepared to the extent possible. Over the past three years, additional one-time federal dollars have helped. As of FY 2023-24, the County has raised its reserves from \$1.1 million to \$7.8 million, still short of recommended levels, but a significant improvement. The County has invested one-time monies in building repair and maintenance, including repair of aging, leaking roofs, that had been deferred to sustain public safety and other service levels in prior years. The County will continue to invest one-time funds in one-time projects that will help the County to become even more efficient and avoid costly repairs.

For FY 2024-25, the CAO's office asked departments to turn in budgets with a Net County Cost that was equal to or below the FY 2023-24 Adopted Budget level. This was an incredibly difficult task, as most departments remain at low staffing levels and have little ability to manage increasing personnel and other operating costs without major service reductions. The few new positions that are recommended are fully funded with state and federal resources.

A sample of the immediate and near-term budget challenges and opportunities includes the following:

Fire Services in County Service Area – F (CSA-F)

Revenues generated by property taxes and a special fire tax no longer support the level of services that the residents in the district receive. In 1997, residents of CSA-F passed a special fire tax to replace an annual benefit assessment for professional firefighters in the CSA. However, the fire tax did not include an inflationary escalator and was limited to non-agricultural structures. Since the vast majority of land in CSA-F is agricultural, the buying power of the special tax has eroded to the point that the tax revenue does not fully support operations.

Since May 2020, the Board has authorized over \$5 million in one-time discretionary funds to support CSA-F service levels. In FY 2022-23, the General Fund provided \$775,259 in federal American Rescue Plan Act (ARPA) funds for operating costs and essential worker pay. For FY 2023-24, the Board authorized use of \$1.325 million in ARPA funds to sustain services through June 30, 2024. Another \$2.1 million is allocated for FY 2024-25. That's nearly \$3.5 million over a three-year period. Sutter County does not have a legal obligation to sustain services beyond what is funded by dedicated property tax, the special fire tax, and any grant funding that the CSA secures, so ongoing support for CSA-F comes at the cost of General Fund and other discretionary dollars that would otherwise support services provided across the entire County, such as operating the jail, prosecuting crimes, and conducting elections. It would be unfair to ask all residents to sacrifice to sustain service levels in this CSA.

Absent sufficient, dedicated funding, CSA-F will have to reduce costs as soon as July 1, 2025. The County Fire Chief (paid for by a combination of General Fund and Prop 172 Public Safety revenue) has again applied for four-year Staffing for Adequate Fire and Emergency Response (SAFER) grant funding on behalf of CSA-F, but the result of the application will not be known until later this fall and at a time when there are cuts in federal funding for this program. The Board of Supervisors placed Measure A on the ballot in 2022 in hopes of securing adequate revenue to fund all rural fire areas and districts, but the measure was not passed by voters. In 2023, a citizen initiative to provide additional funding to CSA-F was started, but not enough signatures were secured to qualify it for the November 2024 ballot. If no new funding source materializes, then the Board will have to consider options such as staffing stations with a combination of professional and volunteer firefighters, reducing hours that the stations are open, or closing a station entirely.

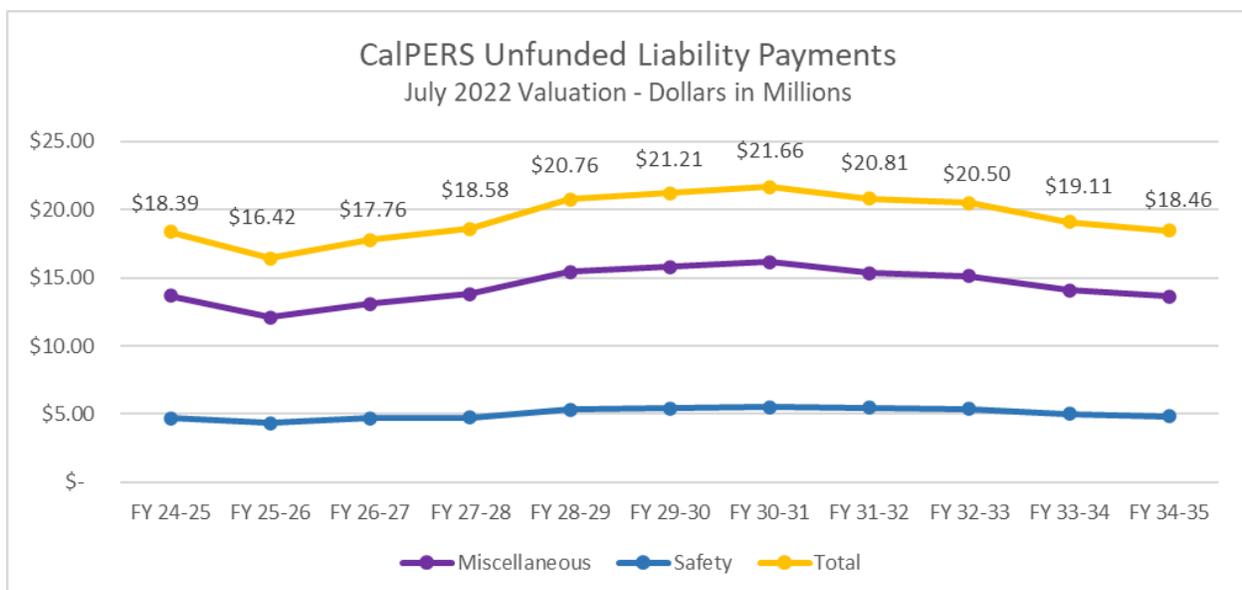
Pension and Other Post-Employment Benefits (OPEB) Funding

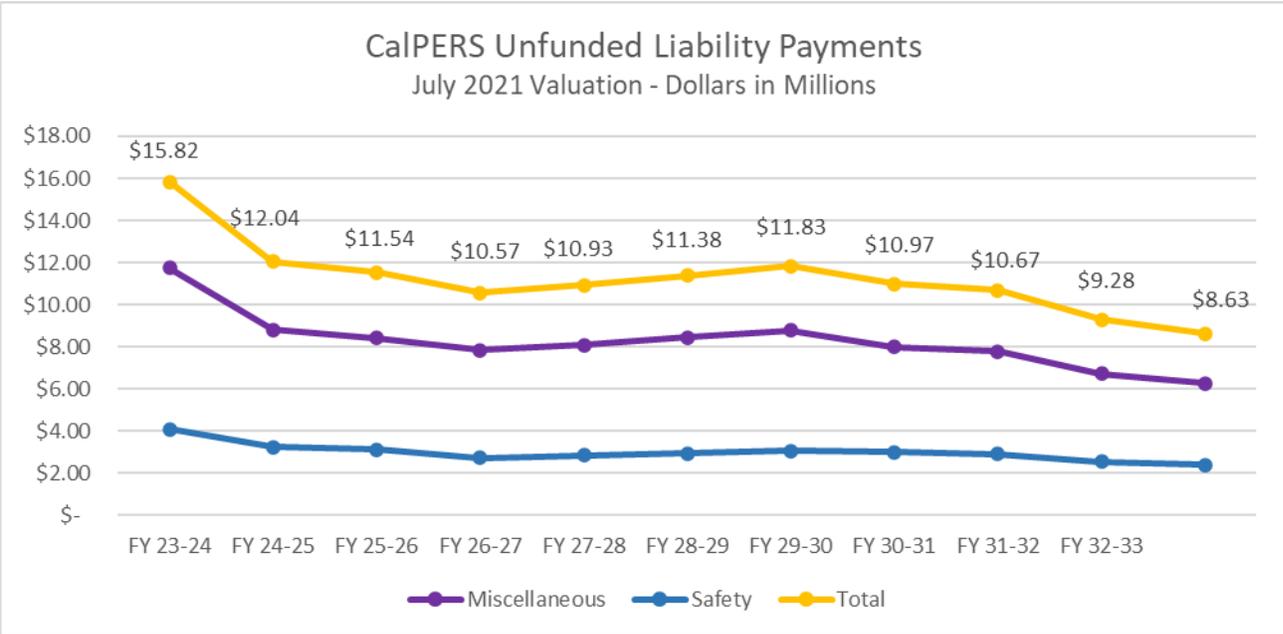
Sutter County contracts with the California Public Employees' Retirement System (CalPERS) for employee retirement benefits. Pension payments are divided into two separate calculations, the "normal cost" rate and a flat payment for the amortized unfunded accrued liability, "UAL." The normal cost rate is simply the projected value of future pensions without benefit changes and market gains and losses. For employees in the Miscellaneous (non-public safety) group, the employer's normal cost is 10.67%. For Safety members, the employer's normal cost rate is 19.14%. These amounts remain relatively stable from year to year. The second component of the pension cost is the amortized cost of the County's UAL. For Miscellaneous members, the County's cost is

\$13,662,849. For Safety members, the County’s cost is \$4,723,689, for a total of \$18,386,538 for FY 2024-25. This flat payment is apportioned monthly to all departments based on their percentage of employee wages, ensuring that state and federal programs bear their fair share of the pension cost.

In FY 2020-21, CalPERS experienced extraordinary investment gains of 21.3%, more than 14% above the discount rate (assumed rate of return). This had two significant impacts on the County’s pensions. First, the investment return triggered an automatic reduction in the discount rate from 7.0% to 6.8%. Since this assumes a lower return on future investments (although more aligned with market analysis of future returns), this increased the UAL as the investment earnings used to pay the County’s pensions are now assumed to be less. Second, the extraordinary gain was amortized over a 20-year period, which will positively impact future UAL payments. For FY 2021-22, however, CalPERS experienced significant losses which have seriously impacted future UAL payments and reduced the County’s funded ratio from 80.7% in 2021 to 70.4% in 2022. The County has no say in the way that CalPERS invests the County’s funds, so future pension costs are outside of the County’s control. For FY 2023-24, the market has been quite volatile and investment performance year to date relatively flat. However, the final investment return for FY 2023-24 will not be known until after June 30, 2024, and the impact will not be known until the 2024 valuation is completed, sometime in late summer of 2025.

The charts below show the anticipated CalPERS UAL payments over the budget year and the 10-year period following, based on both the July 2022 and July 2021 valuations. The effect of the market losses can be seen in the comparison of single years’ UAL payment. For example, FY 2029-30’s payment according to the 2022 valuation is expected to be \$9.38 million higher than what was forecasted in the 2021 valuation. Thus, the 2022 Valuation chart below should not be relied upon as a predictor of future costs.





As a hedge against growing pension liability, in 2017, the Board authorized establishment of a pension prefunding account allowed under Section 115 of the Internal Revenue Code. The County has made annual contributions to this fund every year since. However, the standard \$1 million was eliminated from the FY 2024-25 Recommended budget as discussed earlier in this report. As of April 30, 2024, the pension prefunding account had a balance of \$8.43 million. Funds in this account can be used at any time to pay pension costs, and, if left intact, would allow the County to fully pay its unfunded liability in approximately 17 years. This is ahead of CalPERS' current amortization schedule, which reflects paying off the unfunded liability in 2043. In future years, as the UAL payment declines or if revenues improve significantly, the County should consider increasing the Section 115 contribution to further accelerate the payoff of the UAL. It is important to note that the Recommended Budget does not include funding the \$1 million contribution in the Budget Year. As resources become available, restoring this funding should take precedence over all other funding requests.

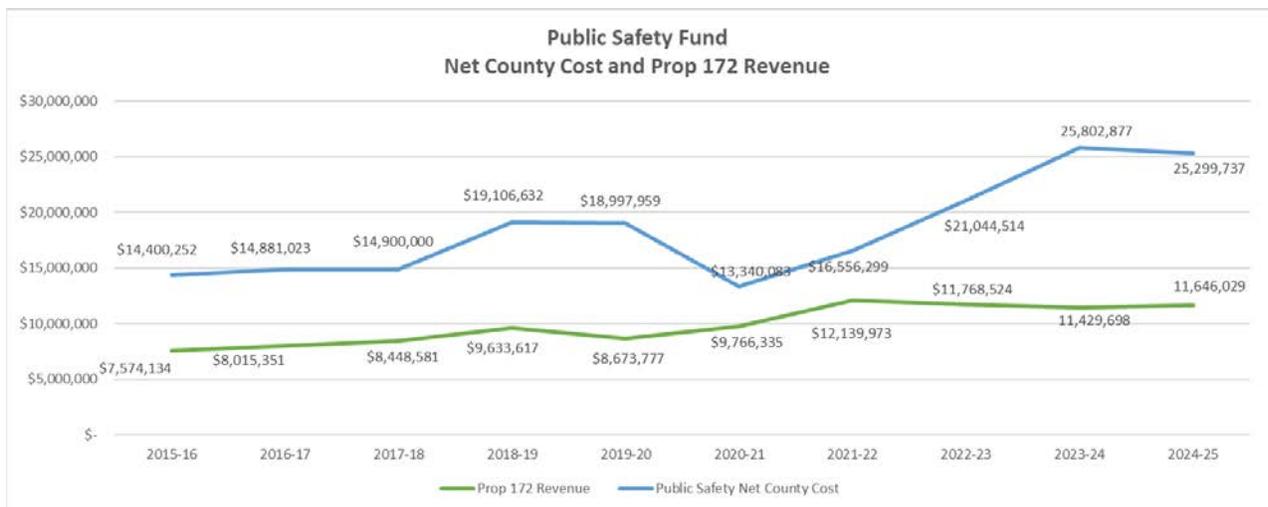
When the County set up its pension prefunding account with Public Agency Retirement Services (PARS), the County also set up an account for Other Post-Employment Benefit (OPEB) prefunding. As of June 30, 2023, the County's unfunded OPEB liability was \$10.2 million. In 2021, the County made its first contribution (\$200,000) to the OPEB account. In line with current policy and has continued to contribute \$100,000 per year for FY 2022-23 and FY 2023-24. The balance in the OPEB account as of April 30, 2023, is \$525,779. Similar to the pension prefunding contribution eliminated from the Recommended Budget, as resources become available, restoring this contribution should take precedence. Further, when resources allow, the Board should consider increasing the OPEB contribution to PARS to accelerate paying off this liability.

Public Safety Fund – Increasing Costs and Future Revenue Concern

Funding public safety programs continues to be a challenge. The growth in the County's contribution to the Public Safety fund over the past several years, much of which is not

within the County’s immediate control, continues to limit resources available for other important areas of government. From FY 2019-20 to FY 2021-22, the statewide half-cent sales tax for public safety (“Prop 172”) revenue increased significantly due to a shift to online retail sales during the COVID-19 pandemic that changed the percentage of the statewide Prop 172 collections allocated to Sutter County. This anomaly was not expected to last, and annual revenue has decreased by approximately a half million dollars from the FY 2021-22 high of \$12.1 million. Absent significant new revenue, the County can expect ever-escalating costs to provide public safety functions at the current levels. That means increases in the General Fund cost of Public Safety programs and a reduction to other vital County functions.

The two largest departments within the Public Safety fund are the Sheriff (including the Jail) and the District Attorney. Both departments have worked collaboratively to submit reasonable budgets for FY 2024-25 to lessen the impact on other areas of government. The Board of Supervisors goal to maintain its commitment to Public Safety remains a challenge when balanced against all other mandated programs that compete for scarce General Fund discretionary resources. The widening gap shown in the graph below reflects the additional General Fund dollars that must be used to continue current service levels in Public Safety.



One area of concern within public safety is the increasing cost to provide services in the “Beat 7” area, which has been annexed into the City of Yuba City. Law enforcement in this area of Yuba City is still provided by the Sheriff under an annexation and tax sharing agreement with the City finalized more than 20 years ago. Law enforcement by the Sheriff was never anticipated to continue for decades, and the revenues provided by the tax sharing agreement do not fully support the cost. For FY 2023-24, the City of Yuba City provided \$575,725 in sales tax revenue per the agreement. However, the cost of providing services is estimated at over \$1 million per year, not including vehicle and other equipment replacement. After the City of Live Oak, Beat 7 is the most active area for the Sheriff with over 5,000 calls for service annually. Continuing to provide a high level of service in this area effectively compromises services in other areas of the County. The City of Yuba City is interested in providing police services in this area dependent upon future available revenue.

Labor Market Concerns

In FY 2021-22 and 2023-24, the County reached agreements with the Deputy Sheriff's Association and the Sutter County Peace Officers' Association, providing significant equity increases, cost of living adjustments, and one-time lump sum payments for certain classifications. The cost of these increases, most of which will come from the General Fund, is in the millions of dollars annually. In January 2022, the County came to agreement with the Professional Firefighters Association, providing equity adjustments and one-time lump sum payments. While the employees covered under this agreement are within CSA-F, dedicated funding in this special district is insufficient to sustain positions, and the County allocated \$1.3 million in one-time ARPA funds in FY 2023-24 and \$2.1 million in FY 2024-25 to sustain services. While all of the County's labor contracts are settled through June 2024, the inability to recruit and retain employees across all departments remains a problem. Notably, Sutter County's eroding place in the labor market due to low wage levels makes providing all services difficult. Most County jobs require at least some college education, with many requiring bachelor's and even advanced degrees. Qualified, trained staff are increasingly difficult to place in County positions, particularly in the areas of medical, counseling, social work, accounting, law enforcement, firefighting, engineering, planning, and management positions. Department Head salaries are an average of 30% below Sutter's comparable counties, and Department Heads often oversee staff that is less experienced and smaller than comparable counties, but with a similar workload. In order to stay reasonably close to the market and be able to recruit and retain quality staff, the County may have to raise wage levels while scaling back service levels to stay within its financial constraints.

Impact of State Budget Challenges at the Local Level

For decades, it has been a common practice for the State of California to find ways to leverage local resources when it is in trouble financially. From 1991 "realignment" of certain health and human services programs to the Education Revenue Augment Fund (ERAF) shift in 1992 to the "triple flip" in 2004, to 2011 Criminal Justice Realignment that created "local prisons," the state has looked to local government, and especially to Counties, to solve many of its budget problems. Proposition 1A in 2004 established a constitutional protection of county funds from direct grabs, so the state has found other ways to improve its financial situation at local government expense. Recent decisions to impose fines to counties that place defendants who are incompetent to stand trial in state hospitals, to divert MHSA funds away from local governments to statewide administration and housing initiatives, to widen the number of people who are conserved locally for behavioral health issues without adequate additional resources, and to compel local government fleets to move quickly to electric vehicles are examples of state intervention in local government operation without local government consultation or consent. With a FY 2024-25 state budget deficit that the Legislative Analyst estimates at close to \$80 billion and only a portion of that solved within the Governor's revised May budget, the County can expect more pressure on local resources and programs. The Board has adopted a budget policy of not backfilling cuts in state programs with local, discretionary funds, but that will become more and more difficult as the state takes away local autonomy and governments are left without resources to address local issues, including homelessness.

Individual departments' budgets have been built with information as of the beginning of May, but department heads must closely monitor state funding allocations and propose adjustments to appropriations should revenues not materialize as planned. There is no room for the General Fund to absorb losses in state funding.

County Facilities

The County owns and/or leases over 30 facilities in different locations throughout the county. Over many years, the County has become a major property owner yet does not have sufficient staff and financial resources to maintain the buildings at a high level. This has translated into many facilities suffering from years, and in some cases decades, of deferred maintenance. Several County facilities are severely run-down and the cost to restore and/or repair them is sometimes more than the cost of abandoning these buildings and purchasing existing buildings elsewhere.

County staff continues to work on a comprehensive Facilities Master Plan to identify current and future facility needs. Once completed, this plan can be used as the basis for an AB 1600 Study, so the County can update its Development Impact Fees in FY 2024-25. The fees allow the County to begin collecting revenue to meet necessary future service needs.

In concept, the County's plan includes locating all the general administrative and support functions into a main "Government Campus" surrounding the main offices housed at 1130, 1160, and 1190 Civic Center Boulevard in Yuba City.

A "Public Safety Campus" is recommended around the Courthouse located at 1175 Civic Center Boulevard and would include the Sheriff's Office, expanded Jail, District Attorney's Office, Probation, etc. A Health & Human Services Campus had been recommended for the Gray Avenue property the County purchased in 2021, although due to cost escalation, this is no longer feasible. In February 2023, the Board voted to move forward with the Surplus Land Act process for Gray Avenue and other county-owned properties. This will allow for more flexibility in development of the property or even outright sale if terms are favorable. HHS continues to seek ways to move out of leased space and consolidate services in fewer locations, with a number of county-owned properties under consideration.

One particular challenge continues to be how to address the aging Clerk-Recorder building at 433 Second Street in Yuba City. This building is over a century old and needs upgrading, including leveling the floor. Funds to begin to repair the building or relocate the Clerk-Recorder to an alternate location are included in the FY 2024-25 Recommended Budget, although a specific project has not yet been identified.

In FY 2023-24, the Board completed the process to sell a number of County-owned properties. While most of the proceeds will go to special revenue funds (e.g., Airport, Community Development Block Grant), the largest and most valuable property is the former Kmart building located on Gray Avenue in Yuba City. This property is currently on the market for sale, although the County does not need to sell the property immediately.

Currently, this property generates revenue in excess of upkeep costs. Once the property is sold, it will generate millions in one-time revenue that can be reinvested into other County facilities, providing more efficient space and addressing long-term growth needs.

Homelessness

The rise in the local homeless population (especially within the Feather River river-bottoms and throughout downtown Yuba City) continues to present profound challenges for the broader community and local economy. A survey conducted by the County in 2022 indicated that the impact of homelessness is one of citizens' highest concern. Sutter County continues to work closely with other local governments and service providers, including the following two bi-county working groups: 1) Bi-County Homeless Consortium; and 2) Bi-County Homeless Services Program.

In November 2017, the Board of Supervisors adopted a formal Sutter County Long-Term Homeless Management Plan. As a part of implementing this plan, the County has built the Better Way shelter at 1965 Live Oak Boulevard, which includes housing as well as supportive services to move people out of homelessness. As always, the goal remains to address homeless individuals' barriers to stable living and get them into permanent housing. From FY 2020-21 through FY 2022-23, Sutter County spent nearly \$5.8 million, including nearly \$3.0 million in a combination of General Fund and Health Realignment to address the needs of homeless individuals. For FY 2023-24, the total cost is estimated at \$2,004,568, with \$859,603 coming from General Fund and Realignment. For FY 2024-25, appropriations total \$6,424,856, with another \$1.4 million coming from local General Fund and Realignment. This means that over the five-year period, the County will have invested over \$5 million in local resources to address homelessness. This doesn't include funding in other departments, such as the Sheriff, Development Services, and General Services for enforcement and cleanup activities related to homelessness.

The County has seen significant success in several areas as a result of the activities. Better Way temporary housing has been successful in placing individuals in permanent housing and providing support to ensure that those individuals continue to a stable residence. Habitat for Humanity provides housing and supportive services to older adults and veterans at Harmony Village, an award-winning partnership between the County and Habitat using state and federal funding to purchase and operate the former Baymont Hotel south of Yuba City. The Sutter County Sheriff, Development Services and General Services have been successful at eliminating homeless campsites and abandoned vehicles and RVs along Second Street in Yuba City and in the Second Beach area in Robbins. These departments continue to monitor the area, ensuring that homeless individuals do not move back in. The County constructed an overnight camping area to provide a place of rest for individuals yet to be housed. Finally, the County continues with the Resource Conservation District (RCD) on plans to revitalize the river bottom area along the Feather River for public recreational use and provided \$30,000 to the RCD for a consultant to seek out grants for this project. Finally, a pending U.S. Supreme Court decision could provide more legal remedies allowing local governments to enforce "no camping" ordinances on local streets and roadways, open spaces, and outside businesses.

Economic Development in South County and Beyond

The Sutter Pointe Development comprises 7,500 acres located in the portion of land north of the Sutter County and Sacramento County line and south of Sankey Road. The first phase will be called Lakeside at Sutter Pointe, and it proposes to establish a total of 3,388 single-family and 399 multi-family homes, along with 44.8 acres of employment centers, 25 acres of commercial centers, 59.1 acres of parkland, 54.8 acres of open space along with up to two K-8 schools. The County continues to work with developers to establish the necessary public infrastructure and services needed to serve this mixed-use community and to ensure compliance with developer agreements, Sutter County's Federal Incidental Take Permit, and other environmental requirements.

Originally, construction of new homes and businesses in this area was expected to commence by the end of 2023 but changing market conditions have slowed the project somewhat. As directed by the Board of Supervisors, this development is designed to be self-sustaining and to not have any net new costs to taxpayers outside of the plan area, which is still the case. At build-out of the entire 7,500-acre specific plan, Sutter Pointe provides for a maximum of 17,500 housing units, thousands of new jobs, and approximately 50,000 residents. This will also bring the opportunity for construction of sales distribution centers that would increase property tax and sales tax revenues to the County. However, full build-out is likely decades away as the "Sankey Gap" levee area currently does not provide flood protection for some areas of the specific plan.

Beyond Sutter Pointe, there is limited opportunity for commercial development in the unincorporated areas of Sutter County due to 68% of the land being in a federal or state flood zone. With few exceptions, the majority of future development will have to be within the south area of the County, so investment in infrastructure is crucial to future revenue growth.

In January 2024, the County hired a full time Economic Development Director to pursue development opportunities through active outreach and engagement with businesses considering operations in Sutter County's unincorporated areas. Goals for this position include assisting with Sutter Pointe development, building an economic development program with measurable results, identifying ways to bring more employment and revenue to the County, and creating tools to assist with marketing the community. These goals are more fully described in the budget narrative for the County Administrator's Office (BU 1-102).

American Rescue Plan Act (ARPA) Funding

In March 2021, the federal American Rescue Plan Act (ARPA) was passed, which included substantial funding for local governments to address the human and economic impact from COVID-19. Sutter County was awarded \$18,835,480 in funding. The entire allocation has now been received in the County Treasury. Among the qualified uses is replacement of lost revenue to local governments. Using the US Treasury's formula for calculating the revenue reduction, Sutter County has identified \$28,952,601 in lost revenue, exceeding the ARPA allocation by over \$10 million. Thus, the Board of Supervisors has the flexibility to allocate funding for "governmental expenditures"

excluding lump sum pension payments, funding reserves, and offsetting a local tax decrease. To date, the Board of Supervisors has committed \$16,502,642 in ARPA funding as follows:

Economic Resilience Grants paid in March 2021	\$898,170
Cybersecurity upgrades for the County	1,255,931
Negotiated Essential Worker Pay – Deputy Sheriff’s Assn.	529,574
Negotiated Essential Worker Pay – Professional Firefighters	136,289
COVID-19 At-Home test kits	104,676
Utility Hookups for Temporary Housing for Homeless	26,164
One-time funding for the Sutter County Fire (CSA-F) budget	726,838
Offsetting Public Safety Costs	11,500,000
Stabilizing CSA-F operations through June 30, 2024	<u>1,325,000</u>
	\$16,502,642

For FY 2023-24, CSA-F anticipates using \$762,895 of the \$1,325,000. Including accumulated interest, this will leave \$3,419,803 remaining for distribution in accordance with the ARPA regulations. For FY 2024-25, this is recommended to be allocated to CSA-F (\$2.1 million) and the Public Safety fund (\$1.3 million) for allowable operational costs.

The County has until December 31, 2024, to encumber funds and until December 31, 2026, to fully expend funds.

Summary

The Recommended FY 2024-25 Budget represents a spending plan that is fiscally responsible and continues to be responsive to the community's needs, despite significant ongoing financial challenges in both the current and future budget years. The County's dedicated employees continue to demonstrate their inter-departmental cooperation, commitment to the greater good, and ability to provide the best service levels possible within limited resources. Staff will continue to take proactive steps to ensure the County's long-term financial health.

As a result, it is imperative to convey personal thanks and appreciation to the managerial and financial leadership of the "budget team" including the overall budget preparation leadership of Deputy County Administrator and Budget Lead Laura Granados, Deputy County Administrator Taylor Kayatta, Deputy County Administrator Jamme Yang, and Extra Help Assistant County Administrator Leanne Link, Information Technology staff, and especially Deputy IT Director Dan March and Programming Analyst III Justin Bush, have been extremely helpful in providing technical support. Auditor-Controller Nathan Black, Assessor Todd Retzloff and their staff have been tremendous partners with the CAO in preparing this budget. Special appreciation needs to be extended to each of the County's department heads and managers from all departments, Public Information Officer Chuck Smith, and Management Assistant to the CAO Lisa Bush for the key roles they played in preparing and balancing this year's Recommended Budget.

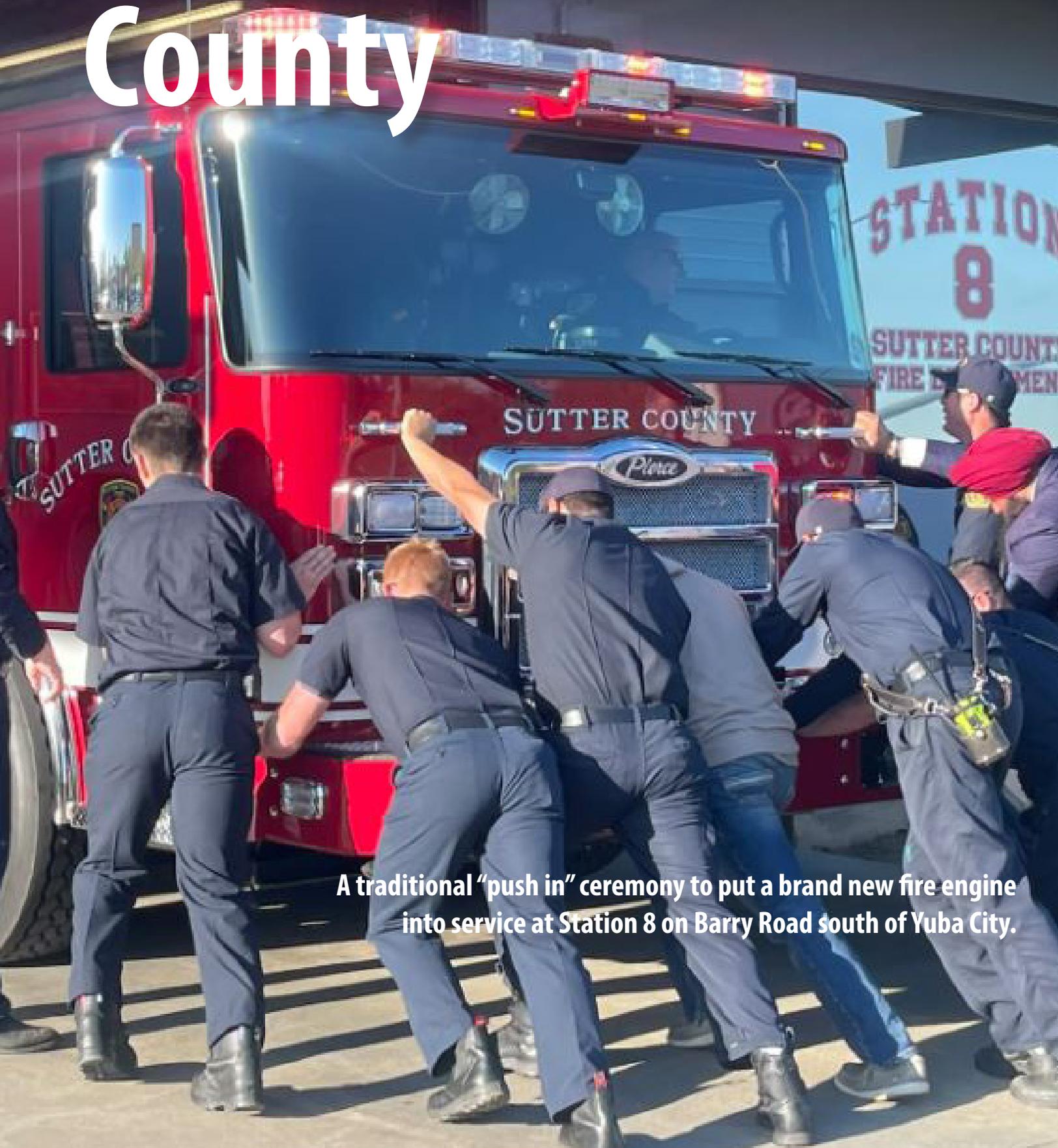
Preparing a complicated and complex local government budget involving 20 departments and over 1,100 employees is a time-consuming and trying process. It would not be possible without the leadership, vision, and support from the organization's governing body, the Sutter County Board of Supervisors. Your vote of confidence in staff to prepare for and then implement a wide array of services during a challenging period is greatly appreciated.

Respectfully Submitted,



Steven M. Smith
County Administrator

About Sutter County



A traditional "push in" ceremony to put a brand new fire engine into service at Station 8 on Barry Road south of Yuba City.

About Sutter County

Sutter County is one of California's original 27 counties. Agricultural and commercial operations in Sutter County pre-date California's entry into the United States. While its borders have changed somewhat since its founding (Auburn was once the County seat), Sutter County's chief economy remains agriculture, annually contributing approximately \$1 billion or more to the County's economy. As such, conservation of agricultural lands, and support for agriculture-related industries, remains a shared goal of its residents and its local government.

History

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

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

Yuba City, the County seat, was founded in 1849, on the Feather River across from the mouth of the Yuba River. It is the birthplace of John Joseph Montgomery (February 15, 1858), the first American to build and pilot an airplane, on August 28, 1883, 20 years before Orville and Wilbur Wright. Montgomery is considered the Father of Aviation.

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

Geography

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

Sutter County has a land mass of just over 600 square miles, 88 percent of which is prime farm or grazing lands. Just three percent of the County is urbanized.

About Sutter County

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

The Sacramento River watershed drains an area the size of West Virginia, and most of that water passes by, or through, Sutter County. The watershed has provided rich soils and vast amounts of water for agriculture and industry, but its capacity to flood poses a physical and economic threat to communities in Sutter County. The County's battles with flooding are historic. Sutter County is the site of the first regional flood mitigation effort in California—Levee District 1, created by the Board of Supervisors in 1868. When 19th century hydraulic mining for gold in the Sierra Nevada choked the rivers with debris and made flooding episodes more frequent and more damaging, Sutter County farmers spearheaded the formation of the Sacramento Valley Anti-Debris Association to force an end to hydraulic mining. Sutter County is bisected by a state flood control project—the Sutter Bypass—which diverts high water flows from the Sacramento River and channels them south. There are approximately 260 miles of earthen levees in Sutter County. Flood mitigation is a constant priority for Sutter County government. In 2007, the County was instrumental in forming the Sutter Butte Flood Control Agency to provide regional flood mitigation efforts in the 21st century, in partnership with Butte County and the cities of Biggs, Live Oak, Gridley, and Yuba City, as well as Sutter County levee districts 1 and 9. This group of local government agencies operating under a joint powers agreement designed and constructed 44 miles of levee improvements to provide 200-year level flood protection at Yuba City and Live Oak, and 100-year level flood protection in most of the Yuba City basin. This project, which prevented a massive spike in flood insurance rates and threatened residential and commercial building throughout the Yuba City flood basin, was funded largely by funds from a state bond initiative with a local match funded by an assessment on properties benefitting from the flood mitigation work, following a property owner election approving creation of the assessment. When you look at the County and its five flood basins as a whole, sixty-eight percent of the County is in a state or federally designated flood plain, and residential and commercial development is impractical in those areas.

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

Climate

Like all regions with Mediterranean climate, Sutter County experiences relatively mild winters. Breezes from the Sacramento-San Joaquin Delta provide relief on many summer evenings. Sutter County has, on average, approximately 21 inches of rainfall each year. While temperatures sometimes exceed 100 degrees and infrequently fall below freezing, the average high temperature in July is 95 degrees and the average low temperature in January is 38 degrees. Snowfall is a rare occurrence, although it is less rare on the peaks of the Sutter Buttes.

About Sutter County

Population

According to the California Department of Finance, Sutter County had an estimated population of approximately 100,110 in 2024. More than two-thirds, 70,256, live in the City of Yuba City. Another 9,668 live in the City of Live Oak.

Government

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

Agriculture

In 2022, Sutter County had 890 farms (a loss of 669 farms or a decrease of 43 percent since 2012), operating on 257,995 acres (99,179 fewer acres and a 28 percent decrease since 2012), according to the U.S. Department of Agriculture's National Agricultural Statistics Service. The value of 2022 farm production was \$568,883 million, with rice, dried plums (prunes), walnuts, peaches, tomatoes, and nursery products as the leading agricultural commodities. The County also is an important producer of cattle and calves, melons, hay, and alfalfa.

Natural Gas Production

Falling prices and falling demand continue to impact Sutter County's significant natural gas industry, which is centered in the Sutter Buttes and the Meridian basin. Gas well assessed value has dropped from \$141 million in 2011 to an estimated \$14.5 million in 2022. Sutter County had approximately 407 natural gas wells in FY 2021-22, with less than 10 percent of them active. There haven't been any new wells added in the past five years.

Employment

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

About Sutter County

The chart below represents the March 2024 estimated employment by Industry breakdown for the Yuba City MSA according to the California Employment Development Department.

<i>Total All Employment</i>	55,700
Government (incl. Education)	14,600
Trade, Transportation & Utilities	10,900
Private Education and Health Services	10,000
Retail Trade	6,200
Leisure and Hospitality	5,200
Farming	3,500
Professional and Business Services	3,700
Manufacturing	2,200
Mining, Logging & Construction	3,200
Finance, Insurance and Real Estate	1,200
Information	200

The Yuba City MSA's single largest civilian employer is Adventist-Health Rideout, at approximately 2,000 employees. The largest category of employment is government (14,600), which includes 1,600 federal employees, 1,200 state employees, 7,800 employees in education, and 4,000 local government employees working in counties, cities, and special districts.



Section A

Sutter County coordinates the 4H program on behalf of both Sutter and Yuba counties with the U.C. Farm Extension Service. The 4H program 'Agventures' brings the farm experience to school aged youth.

Agriculture, Cultural & Educational

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					Dept: 2601
Unit Title: AGRICULTURAL COMMISSIONER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,210,096	1,990,912	2,633,158	2,581,941	-1.9
SERVICES AND SUPPLIES	356,078	241,254	387,871	416,814	7.5
OTHER CHARGES	17,803	18,843	12,350	18,139	46.9
CAPITAL ASSETS	65,527	52	0	0	0.0
INTRAFUND TRANSFERS	201,580	175,540	175,687	180,492	2.7
OTHER FINANCING USES	16,777	17,567	17,933	36,272	102.3
NET BUDGET	2,867,861	2,444,168	3,226,999	3,233,658	0.2
REVENUE					
FINES, FORFEITURES, PENALTIES	13,400	14,500	14,500	19,669	35.6
INTERGOVERNMENTAL REVENUES	1,365,127	116,173	1,232,278	1,215,030	-1.4
CHARGES FOR SERVICES	326,708	319,582	317,896	318,170	0.1
MISCELLANEOUS REVENUES	4,425	0	0	0	0.0
OTHER FINANCING SOURCES	22,855	45	1,000	1,500	50.0
TOTAL OTHER REVENUE	1,732,515	450,300	1,565,674	1,554,369	-0.7
UNREIMBURSED COSTS	1,135,346	1,993,868	1,661,325	1,679,289	1.1
ALLOCATED POSITIONS	19.00	19.00	19.00	19.00	0.0

Budget detail can be found on page SA-1 of the Schedules Section.

Mission / Program Discussion

The County Agricultural Commissioner administers 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. The Agricultural Commissioner ensures equity in the marketplace; promotes and protects agriculture; assures environmental quality; and protects the health, safety, and welfare of Sutter County's consumers, residents, and visitors.

The department protects industry and consumers through consistent and dedicated enforcement of agricultural and weights and measures laws and regulations. Critical pest exclusion and pest detection programs protect the public and environment from exotic, non-native species and the significant economic impacts those pests would create. Additionally, the department plays a vital role in facilitating trade of agricultural commodities domestically and internationally to over 80 countries.

More information about the department programs and services can be found here: <https://www.suttercounty.org/doc/government/depts/ag/aghome>

Goals

In FY 2024-25 the department will continue its goals from FY 2023-24:

- Protect, support, and enhance Sutter County's rich agricultural base (Continuous goal.)
- Conduct careful evaluations of local Restricted Material Permits, helping to maintain compliance monitoring targets as defined in the Department of Pesticide Regulation (DPR) work plan (Continuous goal was met.)
- Investigate all pesticide-related illness, injury, or exposure incidents and take appropriate enforcement actions (Continuous goal was met: Investigated and closed out 28 Pesticide Episode Illnesses, and 65 Enforcement Responses ranging from Notice of Violations to Agriculture Civil Penalties.)
- Continue community and industry outreach and education efforts, including the enforcement of the 'Pesticide Use Near Schools' regulations and notifications (Continuous goal was met: Hosted 19 continuing education classes for 464 license holders, 377 growers, 499 general public, and 46 of other types.)
- Continue the successful pesticide container recycling program with funding from the Feather River Air Quality Management District mini grant (Continuous goal was met: Hosted 11 events and recycled over 82,250 pounds of used triple rinsed pesticide containers.)
- Sustain the maintenance of effort (MOE) per Food and Agricultural Code section 224 to receive unclaimed gas tax subvention. Unclaimed gas tax historically accounts for 40-50% of the department's total revenue (Continuous goal was not met for the FY 2023-24 Annual Financial Report due receiving unanticipated revenues late in the Fiscal Year. Justifications were accepted and full funding was approved.)
- Inspect and seal 1,600 registered weighing and measuring devices (less submeters) to ensure equity in the marketplace for consumers and businesses in Sutter County (Continuous goal; 96% of all devices were inspected and sealed.)
- Inspect and seal 10% of 718 registered weighing and measuring submeter devices to ensure equity in the marketplace for consumers and businesses in Sutter County (Continuous goal is on track; Submeters are inspected every 10 years per regulation.)
- Increase enforcement and take appropriate administrative actions of Weights & Measures laws and regulations (New goal in FY 2023-24 was met. Issued 201 Notice of Violations and 3 Notices of Proposed Action.)
- Improve consumer protection by implementing a more robust price verification and test purchase program (This goal was delayed in FY 2023-24 but will continue to be pursued.)
- Implement CalTrap mobile Pest Detection insect trapping record system (Continuous goal.)

Major Budget Changes

There were no major budget changes in the Requested Budget, but significant changes were made in the Recommended budget, described below.

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$361,841 as follows:

- Decrease in Salaries & Benefits of \$227,416 – salary savings of \$123,677 achieved by planning to hold positions that become vacant open for extended periods of time; and salary savings of \$103,739 by holding an Agricultural Biologist position vacant for an extended period of time. These reductions in staffing will impact the Department's ability to provide core services.
- Deferred Other Pay and Compensation Pay payouts of \$35,100, which will affect long-term staff morale
- Reducing Travel by 10%, saving \$1,800
- Deferring \$110,320 of purchases to future fiscal years
- Recognizing unanticipated revenue of \$5,169, identified after the Requested Budget was submitted
- Refining end of year projections, increasing costs by \$17,964

Each of these reductions in expenditures will result in a reduction in the County's gas tax reimbursement in the following budget year, lowering ongoing revenues. Additionally, these reductions mean that the County will not meet its Maintenance of Effort (MOE) requirement to continue supporting this program locally pursuant to Food and Agricultural Code Section 224. The County will explain these reductions to mitigate funding impacts, but acceptance of these justifications is not assured.

Total appropriations are recommended at \$3,233,658, a decrease of \$6,659 (-0.2%) from the FY 2023-24 Adopted Budget. The General Fund provides 51.9% of the financing for this Department. Net County Cost is increased by \$17,964 (+1.1%) compared to FY 2023-24 Adopted Budget.

Use of Fund Balance

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

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**Agricultural Commissioner
FY 2024-25**

Recommended

**Agricultural Commissioner/Sealer
of Weights & Measures**
Lisa Herbert

**Assistant Agricultural Commissioner/
Sealer of Weights & Measures**

**Accounting
Technician I/II**

Secretary | **Deputy Agricultural Commissioner/Sealer**
Pesticide Use Enforcement | **Deputy Agricultural Commissioner/Sealer**
Agricultural Programs Division | **Deputy Agricultural Commissioner/Sealer**
Weights & Measures/Pest Detection | **Secretary**

**Agricultural &
Standards Biologist I/II/III**
PUE Area 4/Structural/PUE
Outreach/CE

**Agricultural &
Standards Biologist I/II/III**
Phytosanitary certification/Bee Export
& Inspections/Phyto Fields/
Crop Report Surveys

**Agricultural &
Standards Biologist I/II/III**
Weighing & Measuring Devices/
Weighmaster/Petroleum & Quantity
Control Programs/McPhail/Weed Free/
GWSS trapping/Phyto Fields/Melons

**Agricultural &
Standards Biologist I/II/III**
PUE Area 1/PRA/RA's/Section 18/
Recycling program

**Agricultural &
Standards Biologist I/II/III**
Nursery Inspection/Organic/Phytosanitary
Inspections/Hemp/Walnut Ordinance

**Agricultural &
Standards Biologist I/II/III**
Weighing & Measuring Devices/
Weighmaster/Petroleum/Seed/
Harvester & Mill Inspections/Khapra
Beetle/GWS

**Agricultural &
Standards Biologist I/II/III**
PUE Area 3/Maintenance
Gardeners

**Agricultural &
Standards Biologist I/II/III**
FedEx/Bee Safe/GWSS trapping/ACP
trapping/Phyto Fields/
Hemp & Apiary back up

**Agricultural &
Standards Biologist I/II/III**
Fruit & Vegetable Quality Control/Direct
Marketing/Organic/Seed/Eggs/Hemp

**Agricultural &
Standards Biologist I/II/III**
PUE Area 51/Hemp OIN/
Recycling Back up

**Agricultural &
Standards Biologist I/II/III**
PUE Area 2/Fumigation Specialist/
Insect-plant ID/Greenhouse WPS

Agricultural Commissioner Wt. Truck Replacement/Maintenance (2-610)

Lisa Herbert, Ag Commissioner

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0290 - WEIGHT TRUCK REPLACEMENT/MNTN					Dept: 2610
Unit Title: AG WEIGHT TRUCK					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	27,513	11,362	13,005	27,930	114.8
OTHER CHARGES	101	52	88	0	-100.0
INCREASES IN RESERVES	0	0	11,857	8,412	-29.1
NET BUDGET	27,614	11,414	24,950	36,342	45.7
REVENUE					
REVENUE USE MONEY PROPERTY	1,420	4,555	500	412	-17.6
CHARGES FOR SERVICES	10,075	12,225	12,225	17,964	46.9
MISCELLANEOUS REVENUES	10,075	12,225	12,225	17,966	47.0
TOTAL OTHER REVENUE	21,570	29,005	24,950	36,342	45.7
UNREIMBURSED COSTS	6,044	-17,591	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SA-4 of the Schedules Section.

Mission / Program Discussion

This budget, managed by the Agricultural Commissioner, funds the maintenance and replacement of a weight truck used by Nevada, Yuba, and Sutter Counties. This specialty equipment is necessary to comply with California Business & Professions Code Section 12210, which requires counties to inspect, try, and test all weighing and measuring devices used for commercial purposes.

A 1989 Joint Powers Agreement (JPA) between the three counties established a vehicle maintenance and replacement fund which is administered by Sutter County. The JPA authorized an Administrative Committee to review use patterns and financial needs of this equipment on an annual basis to determine the counties' annual contributions to the fund. Current contributions are: Sutter County – 50%, Yuba County – 30%, and Nevada County – 20%. In December 2016, the JPA was amended to include Sutter County obtaining liability insurance on behalf of the JPA. In FY 2017-18, the fund was used to replace the existing weight truck.

Goals

In FY 2024-25 the department will continue to administer the following:

- The JPA, equitably between Yuba and Nevada Counties (Continuous goal)
- The Weight Truck Administration Committee Policy (Continuous goal)

Agricultural Commissioner Wt. Truck Replacement/Maintenance (2-610)

Lisa Herbert, Ag Commissioner

Major Budget Changes

Services & Supplies

- \$13,837 Increase in Internal Service Fund Vehicle Maintenance costs

Recommended Budget

Net County Cost in this budget was unchanged from the Requested Budget to the Recommended Budget.

Appropriations are recommended at \$36,342, an increase of \$11,392 (45.7%). This budget unit does not receive any funding directly from the General Fund; however, \$17,964 is Sutter County's portion of the maintenance and replacement components of this budget. These costs are budgeted as an Interfund expense in the Agricultural Commissioner's budget unit (2-601). The rest of the funding is provided by revenues collected from Yuba and Nevada Counties.

Use of Fund Balance

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

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

The contribution rates for FY 2024-25 are recommended at:

	Replacement	Maintenance	Insurance	Fleet Admin	Total
Sutter County	4,000	8,909	4,693	362	17,964
Yuba County	2,400	5,346	2,816	218	10,780
Nevada County	1,600	3,564	1,877	145	7,186
Total	8,000	17,819	9,386	725	35,930

The remaining fund balances will be determined after actual maintenance and capital asset costs are paid; however, they are estimated to total approximately \$85,040 as of July 1, 2024. Amounts will be based on final, actual expenditures and may change slightly during year-end closing.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 6301	
Unit Title: BI-COUNTY FARM ADVISOR					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	243,408	209,433	259,531	293,335	13.0
SERVICES AND SUPPLIES	71,371	50,797	73,068	77,907	6.6
OTHER CHARGES	75	50	0	0	0.0
CAPITAL ASSETS	5,500	28,561	39,000	0	-100.0
INTRAFUND TRANSFERS	30,378	6,384	30,555	31,512	3.1
OTHER FINANCING USES	7,855	8,275	8,557	9,441	10.3
NET BUDGET	<u>358,587</u>	<u>303,500</u>	<u>410,711</u>	<u>412,195</u>	<u>0.4</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	121,789	54,794	151,963	164,389	8.2
MISCELLANEOUS REVENUES	0	23	0	0	0.0
OTHER FINANCING SOURCES	0	972	0	0	0.0
TOTAL OTHER REVENUE	<u>121,789</u>	<u>55,789</u>	<u>151,963</u>	<u>164,389</u>	<u>8.2</u>
UNREIMBURSED COSTS	236,798	247,711	258,748	247,806	-4.2
ALLOCATED POSITIONS	2.00	2.00	2.00	2.00	0.0

Budget detail can be found on page SA-6 of the Schedules Section.

Mission / Program Discussion

The Bi-County Farm Advisor's Office (Farm Advisor) operates under an agreement with the Counties of Sutter and Yuba and the University of California Cooperative Extension (UCCE). This relationship has been in place since 1918. The Farm Advisor's mission is to provide research-based educational programs to the residents of the two counties including agriculture, natural resources, youth development, home gardening, and nutrition education.

Sutter County is the designated lead agency for the Farm Advisor, providing administrative support that includes employing county staff and providing office space. Costs for core program functions are funded by the UCCE and University of California (UC) outside of this budget unit. The UC contributed roughly \$2 million in FY 2023-24 to support the local UCCE.

Apportionment of administrative costs is 60% from Sutter County and 40% from Yuba County. This formula is based on a Joint Powers Agreement (JPA) entered into by the two counties, based on a historically comprehensive evaluation of the workloads and an approximation of the time spent delivering UCCE programs in the respective counties. In previous years, this formula was temporarily changed to 63% and 37%, respectively, as changes were being considered to the JPA. As those change never occurred, billing in 2024-25 has reverted to the contractual provisions.

Major Budget Changes

Salaries and Benefits

- \$33,804 Increase due to negotiated salaries and benefits and extra help for additional program services

Revenues

- \$12,426 Increase to intergovernmental revenues from the Yuba Farm Advisor reflecting a reversion to the apportionment formula described in the bi-county JPA

Accomplishments & Goals

The Bi-County Farm Advisor Department's goals for FY 2024-25 align with the Board of Supervisor's Goal H: *"Protect, support, and enhance Sutter County's rich agricultural base."*

- To increase the number and diversity of clientele reached through extension and applied research programs in agriculture and natural resources
- To increase the number and diversity of youth reached through 4-H and CalFresh Healthy Living programs, supporting the next generation's capacity to be involved in agriculture and natural resources

Recommended Budget

Appropriations are recommended at \$412,195, an increase of \$1,484 (0.4%) from the FY 2023-2024 Adopted Budget. The General Fund provides 60% of the financing for this budget unit.

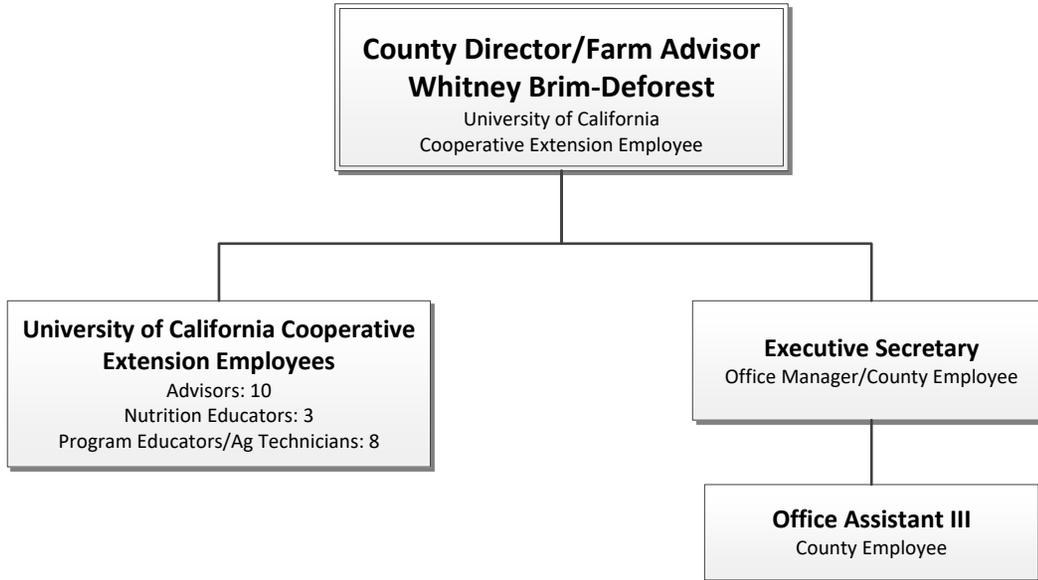
Use of Fund Balance

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

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Bi County Farm Advisor FY 2024-25

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: COUNTY LIBRARY					Dept: 6201
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,269,571	1,089,473	1,422,994	1,495,271	5.1
SERVICES AND SUPPLIES	603,968	430,642	567,032	441,054	-22.2
OTHER CHARGES	5,045	4,796	0	0	0.0
CAPITAL ASSETS	14,746	16,033	0	0	0.0
OTHER FINANCING USES	82,222	85,427	85,838	95,435	11.2
NET BUDGET	1,975,552	1,626,371	2,075,864	2,031,760	-2.1
REVENUE					
INTERGOVERNMENTAL REVENUES	507,244	585,140	465,886	422,282	-9.4
CHARGES FOR SERVICES	17,821	16,300	17,000	17,000	0.0
MISCELLANEOUS REVENUES	79,580	38,983	29,000	28,500	-1.7
OTHER FINANCING SOURCES	14,746	0	0	0	0.0
TOTAL OTHER REVENUE	619,391	640,423	511,886	467,782	-8.6
UNREIMBURSED COSTS	1,356,161	985,948	1,563,978	1,563,978	0.0
ALLOCATED POSITIONS	13.55	13.55	13.55	13.55	0.0

Budget detail can be found on page SA-8 of the Schedules Section.

Mission / Program Discussion

The Sutter County Library (Library) promotes literacy and lifelong learning. With a main branch in Yuba City and satellite branches in Live Oak and Sutter, as well as virtual offerings available from anywhere, the Library offers members of the Sutter County community access to books, movies, the internet, programs, and classes. The Library is supported by hard working and highly engaged staff, generous donors, and Friends of the Library.

Noticeable changes to the Library in recent years have included an increase in the number of students and those working remotely in the Library. It is not uncommon to see workstations completely full while study rooms and the meeting room are also in use. The Live Oak and Sutter branches also report healthy numbers of patrons who appreciate having a local spot to use the internet, use printers, pick up a book reserved from the larger Sacramento Public Library system or just check in with staff.

The Library's Innovation Center facilitates a wide variety of programs including Lego Club, Pre-Teen Book Club, Game Night, and Open Innovation, all while the 3D printer hums along in the background. Monthly Cooking Demonstrations, in partnership with the Sutter County Health Department and The Blue Zones Project, provide an educational approach that will likely become a fixture at Library.

The Adult Literacy Program continues to offer English and Citizenship classes at the Main Library, Mahal Plaza, as well as Bridge Street and Park Avenue Schools, with a total of 44 hours of instruction per week during the instruction year. Additionally, one on one tutoring sessions are held with adult students as needed.

Goals/Accomplishments

The Library continues to serve the public well within the walls of its buildings, but hopes to expand to outdoor spaces. A grant funded, drought-tolerant garden at the entrance to the library was finished in FY 2023-24 and is ready to be used by Master Gardeners to hold live demonstrations.

California State Library grants also provided funds to expand outdoor activities at the Sutter Branch. Sutter County Children and Families Commission, Yuba Sutter Food Bank, Child Care Planning Council, UC Master Gardeners and CalFresh are some of the organizations partnering with the library in Sutter this spring and summer.

Grant funds also funded a State Parks Pass Program, a consultant to create a model for rural library services, a robust ZipBooks Program and a mobile kitchen from the Charlie Cart Project.

In the coming year, the Library plans to use survey results and multiple interviews completed in our region to tailor programs to our rural communities that are both vibrant and meaningful.

Outside funding remains steady. Donations from the Friends of Sutter County Library, as well as from individual donors have been used to enhance all that the Library offers. Membership in the non-profit Friends group is growing and community support has been quite generous.

Major Budget Changes

There were no major budget changes in the Requested Budget, but significant changes were made in the Recommended budget, described below.

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$116,534 as follows:

- Decrease Extra Help general fund costs by \$22,500 – These costs cover staff vacations, sick time and staffing one branch. Reductions will make it more difficult for remaining staff to support the library
- Decrease Computer Hardware by \$5,000, cancelling plans to replace failing monitors, mice, keyboards, and other equipment
- Reduce Office Expenses to a minimal level, saving \$18,127 – book processing costs will be reduced with fewer purchases of books

- Eliminate staff training, saving \$6,500 – there will be no attendance at conferences or off site training
- Reduce travel costs to a minimal level, saving \$2,502 – there will be no attendance at conferences or off-site training. The Library Director will request an excuse from the California County Libraries Association meeting with the State Librarian, which is required by State law and held at this meeting
- Reduce Collection Development to minimal levels, saving \$42,000 – this leaves a budget of only \$8,000 for books. The other \$10,000 needs to be spent on eBooks in order to qualify for a \$30,000 eBooks grant
- Pay for salaries with Family Literacy funds, saving \$19,905 in general fund costs

Because of these reductions, combined with positions that were already unfunded in the Requested Budget, the Library will not be able to sustain its current level of operations. Therefore, the Yuba City Main Library will be closed on Mondays.

Recommended appropriations are \$ 2,031,760, which is a decrease of \$44,104 (-2.1%) from the FY 2023-24 Adopted Budget. The General Fund provides 77% of the financing for this department. Net County Costs are \$1,563,978 in FY 2024-25, the same amount as the FY 2023-24 Adopted Budget.

Use of Fund Balance

This budget unit is within the General Fund. The budget does not include the use of any specific fund balance in FY 2024-25.

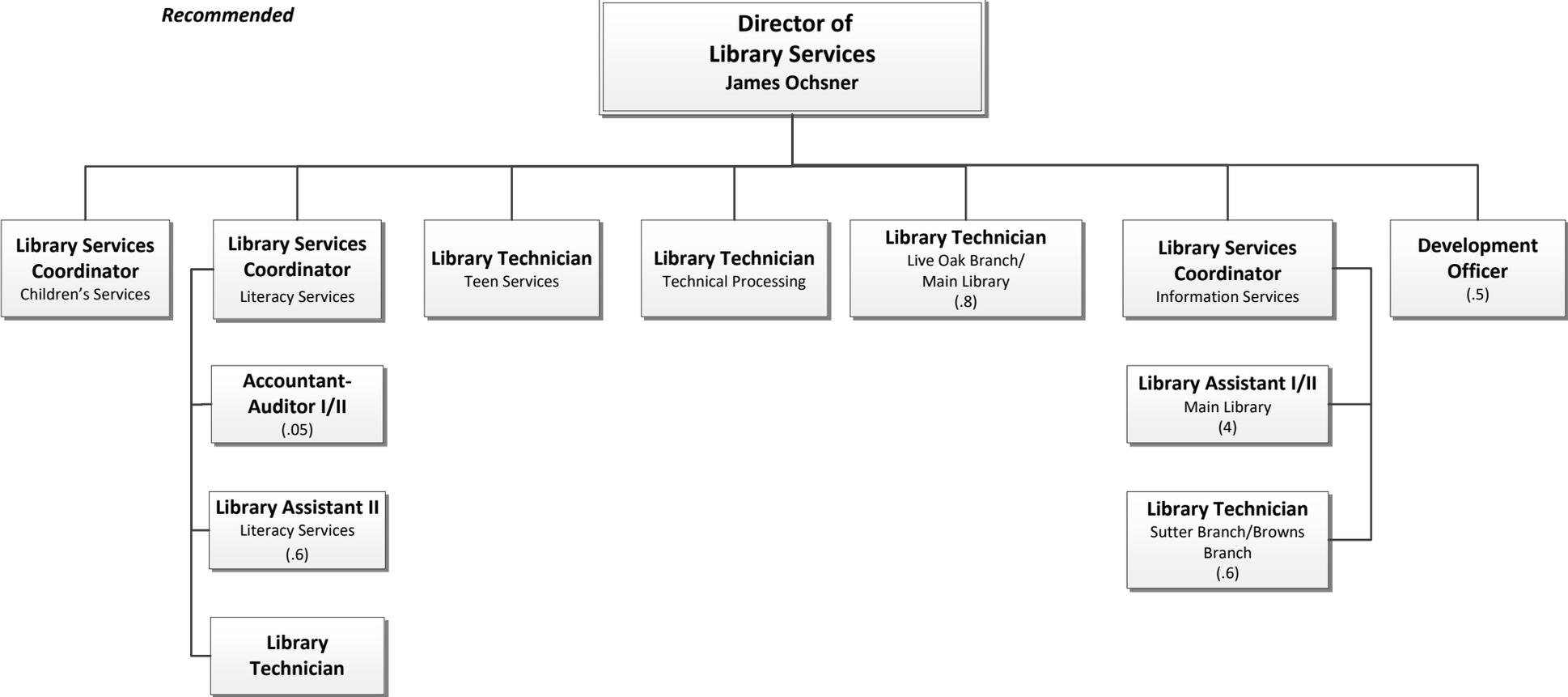
**Library Services
FY 2024-25**

Recommended

County of Sutter

A-15

FY 2024-25 Recommended Budget



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 7201	
Unit Title: SUTTER COUNTY MUSEUM					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	233,159	229,695	334,351	269,516	-19.4
SERVICES AND SUPPLIES	64,560	89,078	294,639	265,123	-10.0
OTHER CHARGES	338	440	0	0	0.0
CAPITAL ASSETS	1,012	0	0	0	0.0
OTHER FINANCING USES	36,618	38,294	39,469	38,408	-2.7
NET BUDGET	335,687	357,507	668,459	573,047	-14.3
REVENUE					
INTERGOVERNMENTAL REVENUES	0	0	258,510	267,365	3.4
MISCELLANEOUS REVENUES	0	26,425	12,500	2,500	-80.0
OTHER FINANCING SOURCES	1,012	0	0	0	0.0
TOTAL OTHER REVENUE	1,012	26,425	271,010	269,865	-0.4
UNREIMBURSED COSTS	334,675	331,082	397,449	303,182	-23.7
ALLOCATED POSITIONS	2.55	2.55	2.55	2.55	0.0

Budget detail can be found on page SA-10 of the Schedules Section.

Mission / Program Discussion

The mission of the Sutter County Museum is to share local stories to strengthen community bonds, to inspire celebration of our diverse cultural heritage, and to demonstrate how understanding the past prepares us for the future. The Museum, built in 1975 through private donations, conserves and shares the history of the Yuba-Sutter region through exhibits, programs, research, and a collection of artifacts (approx. 29,000 objects and photographs). For more information, please visit the Museum website: <https://www.suttercountymuseum.org/>

The Museum is supported financially by the County General Fund with additional support coming from the Sutter County Museum Association, a 501(c)(3) nonprofit. Day-to-day activities are managed by 2.5 FTE employees with the assistance of volunteers, 66 of whom donated 3,952 hours in 2023.

Museum staff are responsible for, among many other tasks, maintaining professional standards of artifact conservation and care; creating and maintaining temporary and permanent exhibits; developing and implementing educational programs for adults and children; grant writing, administration, and management; coordinating volunteers; and managing Ettl Hall (discussed separately at Budget Unit 7-204).

This year’s budget includes continued grant funding from a Non-Government Agency Grant through California Humanities (\$25,000 awarded in total) and a State Grant from the California

Museum Grant Program (\$383,183 awarded in total). These funds will be used to develop and install new permanent exhibits and create educational programs that support local schools.

Achievements for FY 2023-24

- Welcomed 9,618 visitors in 2023, a 75.6% increase from the previous year
- Offered six temporary exhibitions that brought in diverse and contemporary topics
- Coordinated, presented, and hosted over 100 free public programs, group visits, and field trips for the community in 2023
- Completed research and collections access requests to assist with local history research using Museum resources, which totaled a 160% increase from the previous year
- Began developing three new targeted school tours that will meet state educational standards for elementary grades

Goals for FY 2024-25

- Upgrade the Museum's collections management software to include a searchable, online database for increased accessibility of photo resources
- Create traveling artifact trunks for schools with objects and lesson plans
- Manage grant projects to develop new permanent exhibits on Black History in Yuba-Sutter and Floods & Fires
- Begin installing a Native Plant Garden in collaboration with local tribal partners
- Seek outside funding to help accomplish Museum goals and offset General Fund costs

Major Budget Changes

Salaries & Benefits

- (\$64,835) Decrease in Salaries and related Benefits due to defunding one full-time Assistant Curator position

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$156,191 as follows:

- Decrease in Salaries & Benefits of \$96,191 – The Assistant Curator position has been unfunded, leaving only 1.5 FTE employees. With this reduction in staffing, the Museum will be closed to the public on Sundays and Tuesdays (it was already closed on Mondays)
- Decrease in Capital Assets of \$60,000 – A capital project request to repaint the Museum exterior has been eliminated

The impacts of unfunding the Assistant Curator position go beyond reduced public operating hours. The position is responsible for managing the field trip program by scheduling and delivering tours and coordinating with teachers; maintaining professional standards of artifact conservation and care; coordinating collections access, research requests, and natural disaster planning to safeguard the historic collection; assisting with exhibits and public programs related to the grant funded projects from California Humanities and the California Museum Grant Program, and acting on behalf of the Museum Director/Curator in their absence. Without this position, these services will not be offered or will be significantly decreased. This will make it more difficult to attract future funding to support Museum operations and programs.

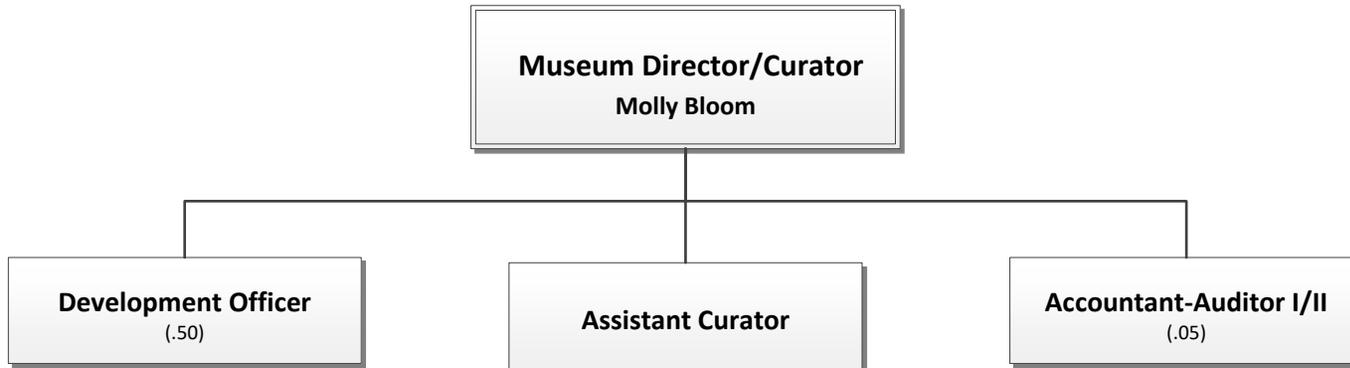
Recommended appropriations are \$573,047, which is a decrease of \$95,412 (-14.3%) from the FY 2023-24 Adopted Budget. The General Fund provides 52.9% of the financing for this budget, and Net County Cost is \$303,182, which is a decrease of \$94,267 (23.7%) from the FY 2023-24 Adopted Budget. The Museum Association provides substantial funding for exhibits and other Museum-related costs that are not included in the appropriations.

Use of Fund Balance

This budget unit is within the General Fund and does not include the use of any specific fund balance in FY 2024-25.

Sutter County Museum FY 2024-25

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: ETTL HALL (MUSEUM MEETING RM)					Dept: 7204
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	12,873	12,188	15,422	19,276	25.0
OTHER CHARGES	0	0	31,262	9,400	-69.9
INTRAFUND TRANSFERS	10,545	8,267	15,980	18,650	16.7
NET BUDGET	23,418	20,455	62,664	47,326	-24.5
REVENUE					
REVENUE USE MONEY PROPERTY	28,717	19,601	28,750	26,650	-7.3
CHARGES FOR SERVICES	0	3,180	5,500	5,500	0.0
TOTAL OTHER REVENUE	28,717	22,781	34,250	32,150	-6.1
UNREIMBURSED COSTS	-5,299	-2,326	28,414	15,176	-46.6
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SA-12 of the Schedules Section.

Mission / Program Discussion

Ettl Hall is a meeting and event hall adjacent to the Sutter County Museum. The County uses Ettl Hall for trainings and meetings, and the Hall is rented to community users along with the adjacent Rose Garden. The Board of Supervisors sets the rates to be charged for rental of the facility.

Ettl Hall was constructed using public and donated funds. Sutter County applied for and received State Park grant funds for construction, and Dorothy Ettl, a Meridian native and a longtime volunteer with the Sutter County Museum, made a generous testamentary donation to the Museum Association to help provide a space for Museum activities and community events.

Rental fees are used to help offset the costs of operations and maintenance. The County General Fund covers the remainder of expenses. Ettl Hall made a profit for the first time in its ten years of operation in FY 2022-23, bringing in \$28,717 in revenue.

Achievements for FY 2023-24

In FY 2023-24, Ettl Hall accomplished several milestones of service and operation:

- Approximately 45 members of the public booked rentals, and County and Bi-County Departments reserved the Hall for over 85 dates
- The new fees, set by the Board of Supervisors in 2023, adjusted the rental fees to accurately reflect the cost of services and assisted with the expense of maintaining the building

- The flooring project, completed in November, was under budget and has led to increased positive comments about the space from members of the public and County employees
- Museum staff conducted a full overhaul of all internal Ettl Hall policies and procedures, leading to streamlined operations to maximize staff efficiency, as well as to maximize value and quality for renters
- Resources for Ettl Hall renters were translated into Spanish for improved services to the community
- Ettl Hall is projected to earn approximately \$25,882 in revenue

Goals for FY 2024-25

- Continue to increase Ettl Hall revenue with the goal of maintaining an operation/maintenance fund for Ettl Hall and the Museum
- Increase marketing efforts to the community; ensure brochures and information are placed at a minimum of ten County and community partner locations

Major Budget Changes

- (\$21,862) Decrease in Interfund Maintenance & Improvement – the FY 2023-24 budget included a one-time maintenance project to replace and improve the facility’s flooring and the FY 2024-25 budget includes a one-time maintenance project to install security fencing

Recommended Budget

Net County Cost in this budget was unchanged from the Requested Budget to the Recommended Budget.

Recommended Appropriations total \$47,326, which is a decrease of \$15,338 (-24.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 32.1% of the financing for this budget unit, and the Net County Cost for this budget is \$15,176, a decrease of \$13,238 (46.6%) from the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

Veterans’ Service Officer (5-601) Marvin King, Veterans’ Service Officer

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 5601	
Unit Title: VETERANS SERVICE OFFICER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	175,533	37,749	230,493	230,493	0.0
NET BUDGET	<u>175,533</u>	<u>37,749</u>	<u>230,493</u>	<u>230,493</u>	<u>0.0</u>
UNREIMBURSED COSTS	175,533	37,749	230,493	230,493	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SA-13 of the Schedules Section.

Mission / Program Discussion

The Veterans’ Services Office plays a vital role in the County's commitment to supporting those who have served the nation. The office serves veterans, survivors, and dependents by providing essential assistance in navigating the complex process of accessing benefits from both the U.S. Department of Veterans’ Affairs (VA) and the California Department of Veterans’ Affairs (CDVA).

This office operates as a Bi-County initiative, with Yuba County taking the lead. Staffing includes a full-time Veterans’ Services Officer and 2.5 FTE Eligibility Technicians, all employed by Yuba County. The net costs, after revenue deductions, are shared equally between Sutter and Yuba Counties, each contributing 50%. Sutter County's portion of the net cost is specifically allocated within this budget unit.

The office performs such tasks as:

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

Veterans' Service Officer (5-601) *Marvin King, Veterans' Service Officer*

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

Revenues are derived from the following three sources:

- State Subvention program revenue administered and allocated according to a weighted factor of the claims filed by the office
- Medi-Cal 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
- 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 and charges Sutter County for the proportional share of unreimbursed cost of services; therefore, revenues are not reflected in the Sutter County budget.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Total appropriations are recommended at \$230,493, which is the same as the FY 2023-24 Adopted Budget. The General Fund provides 100.0% of the financing for Sutter County's share of the Veteran's Services Officer budget. This recommendation reflects only Sutter County's net share of cost. This budget unit is based on a Bi-County agreement with Yuba County and any changes to the budget would need to be negotiated between the counties.

Use of Fund Balance

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

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Development Services Department Administration (2-721)

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: DEVELOPMENT SERVICES ADMIN					Dept: 2721
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,026,315	1,047,756	1,380,936	1,390,818	0.7
SERVICES AND SUPPLIES	99,642	88,740	131,911	147,032	11.5
OTHER CHARGES	4,385	4,137	75	0	-100.0
CAPITAL ASSETS	13,064	0	0	0	0.0
INTRAFUND TRANSFERS	-401,149	-229,900	-745,033	-871,613	17.0
OTHER FINANCING USES	6,700	6,943	6,934	21,959	216.7
NET BUDGET	748,957	917,676	774,823	688,196	-11.2
REVENUE					
LICENSES, PERMITS, FRANCHISES	10	7	0	0	0.0
CHARGES FOR SERVICES	255,455	279,649	432,422	464,107	7.3
MISCELLANEOUS REVENUES	31,558	34,418	86,153	52,818	-38.7
OTHER FINANCING SOURCES	13,064	0	0	0	0.0
TOTAL OTHER REVENUE	300,087	314,074	518,575	516,925	-0.3
UNREIMBURSED COSTS	448,870	603,602	256,248	171,271	-33.2
ALLOCATED POSITIONS	15.00	16.00	15.00	9.00	-40.0

Budget detail can be found on page SB-1 of the Schedules Section.

Mission / Program Discussion

The Development Services Department directly serves the public by providing a one-stop development center with the following functions: Building Permit and Inspection, Code Enforcement, Environmental Health and Certified Unified Program Agencies (CUPA), Planning (development, land use, and zoning) and Public Works (airport, engineering services, project management, road maintenance, special districts, and water resources).

The major functions of the Development Services Administration Division are budget development and financial management of divisions within the Department, grants administration, personnel, payroll, accounts receivable, accounts payable, and records management. Administrative staff also serve key roles with external agencies such as the Planning Commission, the Public Works Support Service Committee, and the Gilsizer County Drainage District. In FY 2024-25, the Department has allocated support staff positions that provide public counter service and primary customer service functions to the specific divisions within the Department, so staff rates will more accurately capture the Department's costs.

Goals

Community Services:

- Propose at least one General Plan Amendment to further clarify the County's preferred areas for non-agricultural land uses.
- Recommend Ordinance updates to improve the consistency of the Zoning Code.
- Regarding Lakeside at Sutter Pointe:
 - Coordinate the work of the selected consultant to assist the County in modifying an existing or creating a new County Service Area (CSA) and Community Finance District (CFD) for the public improvements and operations within the development;
 - Approve construction documents for the utility infrastructure for the development;
 - Continue monthly participation with the Natomas Basin Conservation and Vision Plan; and
 - Issue the first building permit for a residential unit.
- Maintain a case closure rate of 33% for new Code Enforcement cases.
- Maintain an online status report of land-use applications.

Public Works:

- Continue participation with the County's Groundwater Management Plans to maintain compliance with the Sustainable Groundwater Management Act (SGMA).
- Execute the Annual Road Work Plan to maintain the County's roadways and bridges.
- Continue coordination and collaboration with neighboring agencies to develop a regional transportation fee to partially fund the Riego Road / Baseline Road improvements.
- Propose efficiencies for Waterworks District 1 (Robbins Water) and the Rio Ramaza District to improve operational costs.

Major Budget Changes

Salaries & Benefits

- (\$89,983) Decrease due to moving support staff out of Development Services Administration to the division they support
- \$163,389 Decrease to Salary Savings Factor (shown as negative expenditure) due to moving support staff out of 2721 to the division they support

Intrafund Transfers

- \$189,637 Decrease in Administration Services revenues (shown as a negative expenditures) due to moving support staff out of 2721
- (\$316,217) Decrease in Cost Plan charges

Charges for Services

- \$31,185 Increase in Administration Services revenues, charges to other funds (i.e. Road, Airport)

Recommended Budget

Net County Cost in this budget was reduced from Requested to Recommended by \$64,024 as follows:

- Decrease in Salaries & Benefits of \$63,524 – the Assistant Director position will be held vacant for an extended period leading to limited availability of the Director to focus on long-term visioning and reduced opportunities for succession planning
- Increase in revenues by \$500 – Refined interfund transfers estimate

Total appropriations are recommended at \$688,196, a decrease of \$86,627 (-11.2%) from the FY 2023-24 Adopted Budget. The General Fund provides 24.9% of the financing for this budget unit and Net County Cost is decreased by \$84,977 (33.2%) compared to the FY 2023-24 Adopted Budget.

The following position changes are recommended to be effective July 1, 2024:

- Transfer of 1.0 FTE Senior Permit Technician position from Development Services Administration (2-721) to Planning and Building, Building Inspection Division (2-724 program 31)
- Transfer of 1.0 FTE Development Services Technician I position from Development Services Administration (2-721) to Planning and Building, Building Inspection Division (2-724 program 31)
- Transfer of 1.0 FTE Development Services Technician II position from Development Services Administration (2-721) to Planning and Building, Building Inspection Division (2-724 program 31)
- Transfer of 1.0 FTE Development Services Technician III position from Development Services Administration (2-721) to Planning and Building, Planning Division (2-724 program 24)
- Transfer of 1.0 FTE Office Assistant II position from Development Services Administration (2-721) to Environmental Health (2-725)
- Transfer of 0.5 FTE Office Assistant III position from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 0.5 FTE Office Assistant III position from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 1.0 FTE Construction Project Coordinator position from Development Services Administration (2-721) to Engineering Services (1-920)

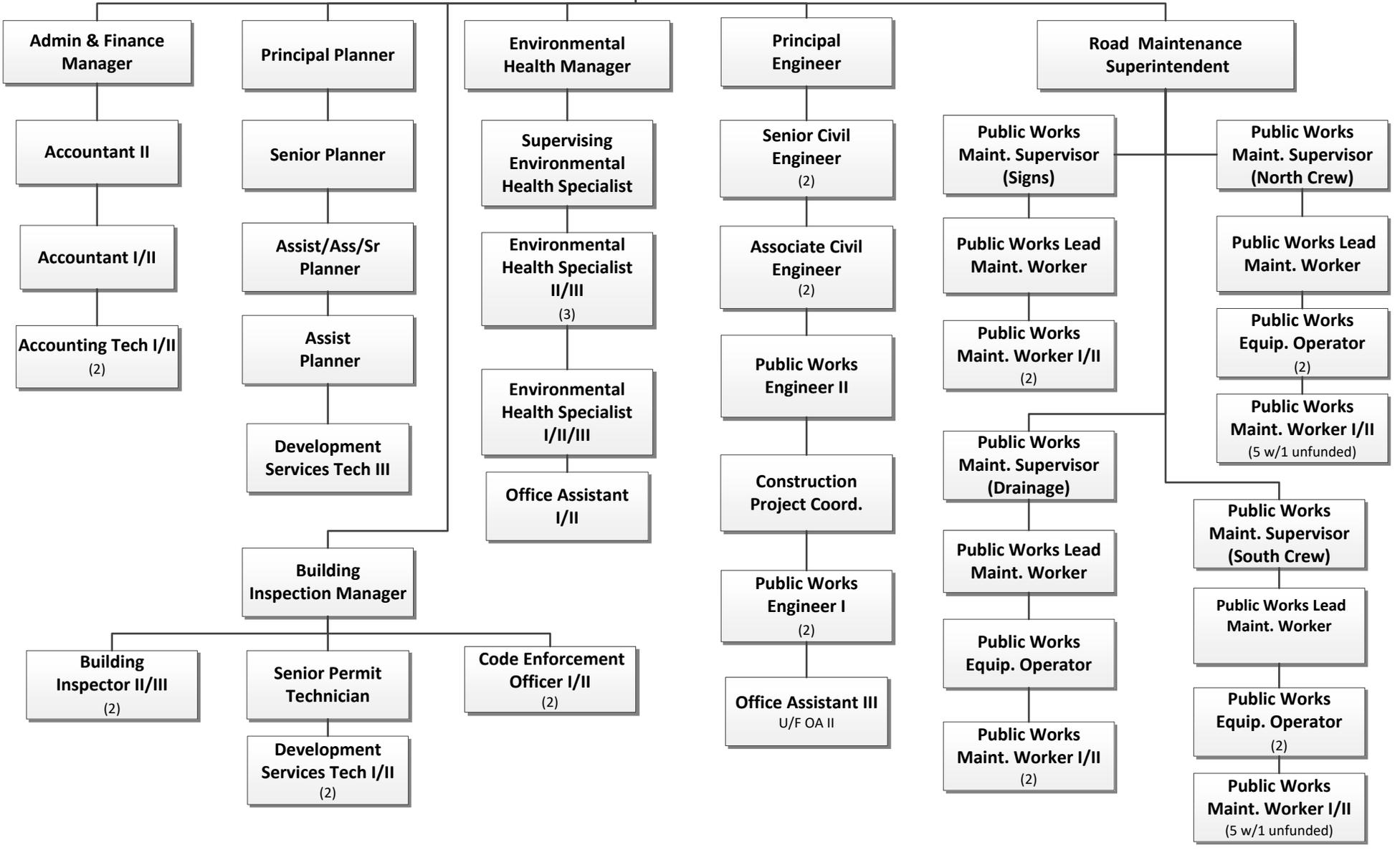
Use of Fund Balance

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

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**Development Services
FY 2024-25**

Recommended



Development Services Department Capital Improvement Projects (1-800)

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: PLANT ACQUISITION					
					Dept: 1800
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	86,555	15,253	60,500	0	-100.0
OTHER CHARGES	2,317	1,912	0	0	0.0
CAPITAL ASSETS	1,656,897	401,577	490,750	218,274	-55.5
INCREASES IN RESERVES	0	0	0	22,500	100.0
OTHER FINANCING USES	0	481,419	0	0	0.0
NET BUDGET	1,745,769	900,161	551,250	240,774	-56.3
REVENUE					
REVENUE USE MONEY PROPERTY	80,369	48,495	0	22,500	100.0
OTHER FINANCING SOURCES	1,493,567	61,470	30,000	218,274	627.6
CANCELLATION OF OBLIGATED FB	0	0	521,250	0	-100.0
TOTAL OTHER REVENUE	1,573,936	109,965	551,250	240,774	-56.3
UNREIMBURSED COSTS	171,833	790,196	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-3 of the Schedules Section.

Mission / Program Discussion

This budget unit, which is managed by the Development Services Department, is within the Capital Project Fund and reflects all major capital improvement and maintenance projects. The budget is prepared jointly by the County Administrator's Office, the Development Services Department, and the General Services Department. Capital improvement projects are funded by a variety of funding sources including State grants, Special Revenues, and the County General Fund.

Capital improvement projects are identified based on the County's Capital Asset Policy and are budgeted within the Capital Asset expenditure accounts. If a project is projected to be completed within one year, it is budgeted in this budget unit. If a project is foreseen to cross multiple fiscal years, it is budgeted in a separate project-specific budget unit within the Capital Projects Fund. Further details of these projects are presented in the narrative for the Capital Projects Fund within the General Government section of the FY 2024-25 Recommended Budget.

Projects that were completed in FY 2023-24 or are on hold are as follows:

- C221800002 Bathroom Remodel at Sheriff Training Center – On Hold
- C231800001 512 2nd St parking lot (Information Technology) – Complete
- C231800002 1130 Civic Center Blvd parking lot – Complete
- C231800003 1160 Civic Center Blvd parking lot – Complete

Development Services Department

Capital Improvement Projects (1-800)

Neal Hay, Director

- C231800004 Public Health generator replacement - Complete
- C231800005 1425 Veteran's Memorial Cir parking lot – Complete
- C231800008 1130 Civic Center Blvd wall/counter upgrade (Development Services) – Complete
- C231800009 Sheriff Data Center project – moved to Budget Unit 1822 Couty Jail Facility Improvement - Ongoing

Recommended Budget

The FY 2024-25 budget includes appropriations of \$218,274 for a Countywide Access Control Replacement project, a necessary security upgrade for access to county facilities to replace current systems that are at end of life. The budget also includes a \$22,500 increase in reserves, for total appropriations of \$240,774. Appropriations and revenue are decreased by 56.3% from the FY 2023-24 Adopted Budget.

The following Capital Assets are recommended approved July 1, 2024:

- \$218,274 for a Countywide Access Control Replacement project

Use of Fund Balance

Budget Unit 1-800 has Committed Fund Balance of \$1,045,665 as of July 1, 2023, for Committed-Capital Project Account #31265 within Capital Project Fund 0016. It is estimated the Committed Fund Balance will be \$196,898 on June 30, 2024. The FY 2024-25 Recommended Budget does not include cancellation of Committed Fund Balance-Capital Projects.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0005 - COUNTY AIRPORT					
Unit Title: COUNTY AIRPORT		Dept: 3200			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	4,247	5,039	4,182	10,111	141.8
OTHER CHARGES	29,055	10,015	22,434	32,610	45.4
INCREASES IN RESERVES	0	0	17,428	9,593	-45.0
OTHER FINANCING USES	32,240	0	0	0	0.0
NET BUDGET	65,542	15,054	44,044	52,314	18.8
REVENUE					
TAXES	16,653	9,471	12,000	20,000	66.7
REVENUE USE MONEY PROPERTY	24,261	25,560	22,044	22,314	1.2
INTERGOVERNMENTAL REVENUES	10,000	0	10,000	10,000	0.0
TOTAL OTHER REVENUE	50,914	35,031	44,044	52,314	18.8
UNREIMBURSED COSTS	14,628	-19,977	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-4 of the Schedules Section.

Purpose / Program Discussion

The Sutter County Airport is a class A-II airport, established in 1947, with a single paved runway 3,040 feet long and 75 feet wide. The runway has edge lighting, runway end lights, a lighted segmented circle, a visual approach slope indicator for the northern approach, and is limited to visual flight operations. The airport includes 19 hangar buildings with 58 hangar spaces, and 113 total tie-down spaces. Services available at the airport include aircraft repair and fuel sales.

In FY 2013-14, the Board of Supervisors approved a Facilities Management Agreement with the Sutter Buttes Regional Aviation Association (SBRAA), effectively transferring responsibility for the day-to-day operation and management. SBRAA duties include billing and collection of hangar and parking fees, establishing hangar rental and parking fees, maintenance and repair of facilities, and fiscal management. A new agreement with the SBRAA was executed in FY 2023-24.

The Director of Development Services acts as the liaison with the SBRAA and is designated as the Airport Manager, including 40 hours of management time as the County’s contribution to the Airport. The County is also responsible for annual Cost Plan charges.

Major Budget Changes

Other Charges

- \$10,306 Increase in Other Charges due to anticipating the Contribution to agencies increasing and Administration charges from Development Services Administration

Recommended Budget

Total appropriations are recommended at \$52,314, an increase of \$8,270 (18.8%) from the FY 2023-24 Adopted Budget. This budget unit does not receive any funding from the General Fund. Funding for this program comes from the non-airport use entities land lease payments and unsecured property taxes.

Use of Fund Balance

This fund contains Committed Fund Balance in the amount of \$54,204, as of July 1, 2023. It is estimated the Committed Fund Balance will equal \$63,797 on July 1, 2024.

The FY 2024-25 Recommended Budget includes an increase in Obligated Fund Balance in the amount of \$9,593.

Development Services Department Engineering Services (1-920)

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1920	
Unit Title: ENGINEERING SERVICES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,080,492	953,193	1,470,467	1,765,247	20.0
SERVICES AND SUPPLIES	192,484	167,873	1,028,372	254,914	-75.2
OTHER CHARGES	2,632	2,678	0	0	0.0
CAPITAL ASSETS	7,886	0	0	0	0.0
INTRAFUND TRANSFERS	-77,774	5,903	-120,395	-8,008	-93.3
OTHER FINANCING USES	10,621	11,012	11,280	18,083	60.3
NET BUDGET	1,216,341	1,140,659	2,389,724	2,030,236	-15.0
REVENUE					
LICENSES, PERMITS, FRANCHISES	1,390	4,170	4,170	4,170	0.0
CHARGES FOR SERVICES	911,060	478,849	1,852,110	1,392,010	-24.8
MISCELLANEOUS REVENUES	99,973	146,113	441,380	455,548	3.2
OTHER FINANCING SOURCES	7,886	0	0	0	0.0
TOTAL OTHER REVENUE	1,020,309	629,132	2,297,660	1,851,728	-19.4
UNREIMBURSED COSTS	196,032	511,527	92,064	178,508	93.9
ALLOCATED POSITIONS	7.00	7.00	7.00	10.00	42.9

Budget detail can be found on page SB-6 of the Schedules Section.

Mission / Program Discussion

The Engineering Division of Development Services maintains and improves public infrastructure. The Division identifies and scopes project or program solutions, within financial constraints, from County funds or outside funding sources. Staff provides expertise over a broad range of specialties and often relies on consultants to assist with timely execution of the work. Much of the staff time for this budget unit is reimbursed by other departmental budget units through the Inter/Intrafund Engineering accounts. The County Surveyor's Office is also included in this division.

The Engineering Division provides the following services:

- Designs and oversees Capital Improvement Projects;
- Provides general engineering support to the County Road Fund;
- Oversees all aspects of design and construction regarding the Sutter County Airport;
- Reviews and develops standards for new development projects;
- Processes development permits and plan reviews;
- Manages Water Resource Facilities including the County's two drainage districts, the Live Oak Canal and the Gilsizer County Drainage District; and
- Reviews and processes subdivision maps, lot line adjustments, and records of surveys as well as maintaining the records of the County real property and public rights-of-way.

Major Budget Changes

Salaries & Benefits

- \$294,780 Increase in overall salaries and benefits due to the following:
 - Moving an Office Assistant III position from Development Services Administration to Engineering Services
 - Moving an Associate Civil Engineer from the Road Fund to Engineering Services
 - Adjusting the Construction Project Coordinator out of Development Services Administration to Engineering Services

Services & Supplies

- \$788,420 Decrease in anticipated Professional/Specialized Services associated with Sutter Pointe projects, which will be reimbursed by developers

Intrafund Transfers

- \$74,379 Increase in Intrafund Administration Services charges, due to estimated administrative and finance staff time to Engineering Services
- (\$38,008) Decrease in Intrafund Engineering (shown as a negative expense) due to estimated engineering time spent on Water Resources projects

Revenues

- (\$460,100) Decrease in the overall Charges for Services based on estimated reimbursement of contract work and interfund engineering revenue associated with project charges

Recommended Budget

Total appropriations are recommended at \$2,030,236, a decrease of \$359,488 (-15.0%) from the FY 2023-24 Adopted Budget. The General Fund provides 8.8% of the financing for this budget and Net County Cost is increased by \$86,444 (93.9%) compared to the FY 2023-24 Adopted Budget.

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$129,740 as follows:

- Decrease in Salaries & Benefits of \$101,136 – eliminate the department's request for a new Engineering Technician I position
- Increase in Contributions from Other Agencies of \$28,604

Development Services Department Engineering Services (1-920)

Neal Hay, Director

The following position changes are recommended to be effective July 1, 2024:

- Transfer of 0.5 FTE Office Assistant III position from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 0.5 FTE Office Assistant III position from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 1.0 FTE Construction Project Coordinator position from Development Services Administration (2-721) to Engineering Services (1-920)
- Transfer of 1.0 FTE Associate Civil Engineer position from Road Fund (3-100) to Engineering Services (1-920)

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2725	
Unit Title: ENVIRONMENTAL HEALTH					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	945,203	727,687	1,031,215	979,885	-5.0
SERVICES AND SUPPLIES	49,817	35,765	69,170	70,194	1.5
OTHER CHARGES	2,026	2,043	0	0	0.0
CAPITAL ASSETS	6,071	0	0	0	0.0
INTRAFUND TRANSFERS	-67,805	-94,743	-16,977	-151,162	790.4
OTHER FINANCING USES	4,603	4,809	5,013	10,624	111.9
NET BUDGET	939,915	675,561	1,088,421	909,541	-16.4
REVENUE					
LICENSES, PERMITS, FRANCHISES	345,811	330,194	454,966	381,368	-16.2
FINES, FORFEITURES, PENALTIES	1,500	0	0	0	0.0
CHARGES FOR SERVICES	593,470	323,505	633,455	528,173	-16.6
OTHER FINANCING SOURCES	6,071	0	0	0	0.0
TOTAL OTHER REVENUE	946,852	653,699	1,088,421	909,541	-16.4
UNREIMBURSED COSTS	-6,937	21,862	0	0	0.0
ALLOCATED POSITIONS	6.00	6.00	6.00	7.00	16.7

Budget detail can be found on page SB-9 of the Schedules Section.

Mission / Program Discussion

Environmental Health regulates potentially harmful materials, organisms, and conditions that may cause illness, and injury through inspections, reviews of facility plans, and enforcement activities. These activities are mandated by the California Health and Safety Code, California Plumbing Code, and County ordinances.

The Division includes three primary programs:

Environmental Health Consumer Protection

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

Environmental Health Land Use

The Land Use Program ensures that land use permit entitlements granted by the County prevent health hazards and mitigate environmental degradation resulting from improperly planned developments. The Program reviews adopted land use development and construction projects referred to the Planning and Building Division relative to liquid waste and drinking water supplies.

Hazardous Materials Program

The description of the Hazardous Materials Program is included in the Certified Unified Program Agency (CUPA) budget unit (2-727).

Major Budget Changes

Intrafund Transfers:

- (\$37,801) Increase in Intrafund Certified Unified Program Agency charges (shown as negative expenditure)
- (\$114,258) Decrease in Intrafund Administrative Services charges
- \$17,973 Increase in Annual Cost plan charges

Revenues:

- (\$45,636) Reduction in Project Permits
- (\$29,980) Reduction in Interfund Environmental Health reflecting fewer services provided to the Health Department

Recommended Budget

Appropriations in this budget were reduced from the Requested Budget to the Recommended Budget by \$59,262 as follows:

- Decrease in Salaries & Benefits of \$59,262, offset by a decrease in transfers from the Health Fund (1991 Realignment funding) – An Environmental Health Specialist position will be held vacant for an extended period of time

Total appropriations are recommended at \$909,541, a decrease of \$178,880 (-16.4%) from the FY 2023-24 Adopted Budget. There is no Net County Cost associated with this budget unit. Permit revenues and a transfer from the Health Fund (1991 Realignment funding) cover all costs of the Environmental Health program. The contribution from the Health Fund is recommended at \$488,173, a decrease of \$89,242 (15.5%) compared to the FY 2023-24 Adopted Budget.

The following position change is recommended to be effective July 1, 2024:

- Transfer of 1.0 FTE Office Assistant II position from Development Services Administration (2-721) to Environmental Health (2-725)

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					Dept: 2727
Unit Title: CUPA					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	27,032	26,061	30,296	32,607	7.6
INTRAFUND TRANSFERS	295,310	239,436	300,958	338,747	12.6
NET BUDGET	322,342	265,497	331,254	371,354	12.1
REVENUE					
LICENSES, PERMITS, FRANCHISES	708	3,153	0	0	0.0
INTERGOVERNMENTAL REVENUES	60,000	60,000	60,000	60,000	0.0
CHARGES FOR SERVICES	261,634	266,979	271,254	311,354	14.8
TOTAL OTHER REVENUE	322,342	330,132	331,254	371,354	12.1
UNREIMBURSED COSTS	0	-64,635	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-11 of the Schedules Section.

Mission / Program Discussion

The Certified Unified Program Agency (CUPA) is a program contained within the Environmental Health Division. CUPA is certified by the Secretary of the California Environmental Protection Agency (CalEPA) to implement the CalEPA Unified Program elements in Sutter County, including the incorporated cities within the County.

The purpose of CUPA is to prevent or mitigate damage to the health and safety of persons and the environment in Sutter County from the release, or threatened release, of hazardous materials. CUPA provides on-site inspections and consultation to businesses and agricultural operations that handle and store hazardous materials. It also investigates hazardous materials complaints from the public. In the event of significant noncompliance, CUPA may enforce hazardous materials laws and regulations through an administrative enforcement order process under the authority of the Health and Safety Code and can refer cases to the District Attorney.

Major Budget Changes

Intrafund Transfers

- \$37,789 Increase due to increase in Intrafund Environmental Health charge for Hazardous Materials Program, staff charges from Budget Unit 2-725-Environmental Health

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

Neal Hay, Director

Charges for services

- \$40,000 Increase due to anticipating higher revenues from Hazardous materials permit fee increases as of July 2023

Recommended Budget

Total appropriations are recommended at \$371,354, an increase of \$40,100 (12.1%) from the FY 2023-24 Adopted Budget. There is no Net County Cost associated with this budget unit as the net cost for this program is funded by permit revenue and grants.

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

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0301 - COUNTY SERVICE AREA G Unit Title: COUNTY SERVICE AREA G				Dept: 0301	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	928,169	577,597	905,458	980,490	8.3
OTHER CHARGES	7,950	1,684	1,543	3,686	138.9
NET BUDGET	936,119	579,281	907,001	984,176	8.5
REVENUE					
TAXES	920,639	593,428	898,101	975,186	8.6
REVENUE USE MONEY PROPERTY	8,385	6,389	900	990	10.0
INTERGOVERNMENTAL REVENUES	8,203	3,963	8,000	8,000	0.0
TOTAL OTHER REVENUE	937,227	603,780	907,001	984,176	8.5
UNREIMBURSED COSTS	-1,108	-24,499	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-12 of the Schedules Section.

Purpose / Program Discussion

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

The CSA-G budget unit is managed by the Development Services Department. Its purpose is to provide a means by which the County records homeowner property taxes within the Walton District and transfers the funds to the City of Yuba City for fire services provided. This program was created as a pass-through of property tax and other revenue representing the unincorporated portion of CSA-G pursuant to the Dissolution Agreement.

Major Budget Changes

Services and Supplies

- \$75,032 Increase due to increase in anticipated pass-thru to Yuba City

Taxes

- \$77,085 Increase due to increase in anticipated property taxes to be received

Recommended Budget

Total appropriations are recommended at \$984,176, an increase of \$77,175 (8.5%) from the FY 2023-24 Adopted Budget. There is no Net County Cost in this budget unit. All funding is provided through property taxes and interest.

Use of Fund Balance

The CSA-G fund typically does not carry a fund balance as it is strictly a pass-through budget. Funds are transferred to the City of Yuba City, leaving an estimated fund balance of \$0 as of July 1, 2024.

Development Services Department Planning and Building (2-724)

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2724	
Unit Title: PLANNING & BUILDING					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,008,698	1,131,742	1,502,839	1,592,919	6.0
SERVICES AND SUPPLIES	582,874	236,465	604,806	572,614	-5.3
OTHER CHARGES	38,797	40,567	35,550	42,000	18.1
CAPITAL ASSETS	39,764	67,939	74,000	0	-100.0
INTRAFUND TRANSFERS	603,144	553,072	882,647	428,919	-51.4
OTHER FINANCING USES	8,523	8,918	9,409	17,353	84.4
NET BUDGET	<u>2,281,800</u>	<u>2,038,703</u>	<u>3,109,251</u>	<u>2,653,805</u>	<u>-14.6</u>
REVENUE					
LICENSES, PERMITS, FRANCHISES	1,071,295	772,764	970,070	924,470	-4.7
INTERGOVERNMENTAL REVENUES	87,265	0	120,000	0	-100.0
CHARGES FOR SERVICES	397,478	285,756	576,000	506,000	-12.2
OTHER FINANCING SOURCES	6,942	0	0	0	0.0
TOTAL OTHER REVENUE	<u>1,562,980</u>	<u>1,058,520</u>	<u>1,666,070</u>	<u>1,430,470</u>	<u>-14.1</u>
UNREIMBURSED COSTS	718,820	980,183	1,443,181	1,223,335	-15.2
ALLOCATED POSITIONS	9.00	9.00	9.00	13.00	44.4

Budget detail can be found on page SB-13 of the Schedules Section.

Mission / Program Discussion

This consolidated budget unit containing the following divisions:

Planning (program 24) administers the County's land use policies as adopted by the Board of Supervisors through the Sutter County General Plan and Zoning Code. The Division processes land-use applications and generates the appropriate environmental documents to identify impacts and recommend mitigation measures for consideration by the Planning Commission and the Board of Supervisors. The Division oversees the Williamson Act program (145 contracts covering 50,408 acres of prime and 13,164 acres of nonprime agricultural land) and the Surface Mining and Reclamation Act (SMARA) program (covering four aggregate surface mines). The Division is actively involved with the implementation of the Lakeside at Sutter Pointe development with the first homes expected in 2025. The Division also coordinates the County's compliance with the Natomas Basin Habitat Conservation Plan, a key component of Sutter Pointe development.

Building Inspection (program 31) is responsible for the enforcement of a variety of California Codes (i.e. Building Code, Fire Code, Electrical Code, Plumbing Code, Mechanical Code, Green Building Code, Energy Code) as well as any applicable ordinances adopted by Sutter County. Statutory authority is provided by California Health and Safety Code Sections 17920-

17928 and 17960-17961. The Building Inspection Division's operations include permit application and plan review, calculation of permit costs, inspections during the construction process, complaint investigations, support to other County departmental programs, and public education relative to building regulations and Special Flood Hazard Area criteria.

Code Enforcement (program 32) is responsible for the prevention, detection, investigation, and enforcement of violations of statutes and ordinances regulating public health, safety, business activities and consumer protection, building standards, land-use, and general welfare through enforcement of County Ordinances. Statutory authority is provided by California Health and Safety Code Sections 17920-17928 and 17960-17961.

Major Budget Changes

Salaries & Benefits

- \$182,669 Increase to overall salary and benefits due transferring support staff (Sr. Permit Tech and three Development Services Technicians) from Development Services Administration to Planning and Building so they work and are managed in the divisions they support

Services & Supplies

- (\$99,080) Decrease in Professional/Specialized Services resulting from a decrease in anticipated consultant work in FY 2024-25
- \$36,885 Increase in internal service fund Information Technology service costs

Capital Assets

- (\$74,000) Decrease in capital assets as no new vehicle purchases are planned

Intrafund Transfers

- (\$153,460) Decrease in Intrafund Administration Services charges
- (\$300,268) Decrease in Cost Plan charges

Revenues

- (\$45,400) Decrease in Construction Permits based on decrease in permit applications
- (\$120,000) Decrease in State Other Revenue due to a grant ending on June 30, 2024
- (\$30,000) Decrease in Code Enforcement revenue, based on historical revenues
- \$55,000 Increase in anticipated reimbursable engineering staff time spent on Sutter Pointe
- (\$55,000) Decrease in Plan & Engineering fees based on expected flat fees
- (\$40,000) Decrease in Other Services

Recommended Budget

Total appropriations are recommended at \$2,653,805, a decrease of \$455,446 (-14.6%) from the FY 2023-24 Adopted Budget. The General Fund provides 46.1% of the financing for this budget unit and Net County Cost is decreased by \$219,846 (15.2%) compared to the FY 2023-24 Adopted Budget.

The following position changes are recommended to be effective July 1, 2024:

- Transfer of 1.0 FTE Senior Permit Technician position from Development Services Administration (2-721) to Planning and Building, Building Inspection Division (2-724 program 31)
- Transfer of 1.0 FTE Development Services Technician I position from Development Services Administration (2-721) to Planning and Building, Building Inspection Division (2-724 program 31)
- Transfer of 1.0 FTE Development Services Technician II position from Development Services Administration (2-721) to Planning and Building, Building Inspection Division (2-724 program 31)
- Transfer of 1.0 FTE Development Services Technician III position from Development Services Administration (2-721) to Planning and Building, Planning Division (2-724 program 24)

Use of Fund Balance

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

Development Services Department Road Fund (3-100)

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0003 - ROAD					
Unit Title: ROAD					Dept: 3100
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,367,652	2,065,400	2,896,952	3,075,805	6.2
SERVICES AND SUPPLIES	10,306,610	3,157,173	14,257,710	7,539,915	-47.1
OTHER CHARGES	1,066,111	764,268	1,164,697	1,675,051	43.8
CAPITAL ASSETS	1,051,879	1,107,392	3,765,281	3,132,673	-16.8
OTHER FINANCING USES	24,322	25,310	25,792	52,307	102.8
NET BUDGET	14,816,574	7,119,543	22,110,432	15,475,751	-30.0
REVENUE					
TAXES	519,924	2,285,205	1,465,657	1,723,190	17.6
LICENSES, PERMITS, FRANCHISES	57,685	35,345	50,000	41,567	-16.9
REVENUE USE MONEY PROPERTY	298,411	789,761	146,000	140,400	-3.8
INTERGOVERNMENTAL REVENUES	8,258,868	6,063,603	14,827,433	9,634,310	-35.0
CHARGES FOR SERVICES	35,220	13,533	60,000	3,500	-94.2
MISCELLANEOUS REVENUES	373,953	305,861	473,803	469,394	-0.9
OTHER FINANCING SOURCES	63,038	67,070	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	5,087,539	3,463,390	-31.9
TOTAL OTHER REVENUE	9,607,099	9,560,378	22,110,432	15,475,751	-30.0
UNREIMBURSED COSTS	5,209,475	-2,440,835	0	0	0.0
ALLOCATED POSITIONS	29.00	29.00	29.00	28.00	-3.4

Budget detail can be found on page SB-16 of the Schedules Section.

Mission / Program Discussion

The Road Fund budget unit, managed by the Development Services Department, contains four programs: Road Maintenance (43), Road Engineering (44), Road Capital (45), and Senate Bill 1 (SB1) Road Maintenance and Rehabilitation Act (46). The Fund provides resources to inspect and maintain approximately 750 miles of County roads, as well as bike and pedestrian pathways; 89 bridges with a span exceeding 20 feet; 132 bridges/culverts with span less than 20 feet; and associated appurtenances such as striping delineation and signage.

A Road Commissioner is designated by the Board of Supervisors at its discretion. The Director of Development Services is the current designee. Under the authority of the Road Commissioner, in-house staff including the County's Road Crew and engineers complete minor paved road repairs, unpaved road maintenance, bridge maintenance and minor repairs, culvert repair and maintenance, roadside drainage maintenance, roadside vegetation control, and signage and markings installation and maintenance.

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

be used for Road purposes. Other roadwork funding revenues placed in this fund include those from the State Transportation Development Act, Federal Highways Administration grants, the Road Maintenance and Rehabilitation Act (RMRA), and State transportation grants.

Annually, the Board of Supervisors approves the Road Plan as required by the State Streets & Highway Code Section 2007 to account for the use of funding from the Road Fund and to demonstrate the prudent and efficient use of limited transportation funding. The Annual Road Plan identifies the road segments throughout the County to receive pavement preservation and rehabilitation as well as the culverts and bridges to be repaired and / or replaced. The Department presented the most recent Road Plan to the Board of Supervisors in April 2024.

The Capital Program of the Road Fund contains the major road preservation contracts as well as bridge replacement contracts. The Program funds portions of the contracted construction work using State and Federal highway program and grant revenues, and some one-time revenues, by the specific projects for which the revenues are designated.

In FY 2024-25, the Department expects to begin construction on a new corporation yard at 1290 Acacia Avenue in the town of Sutter, where the majority of the personnel, equipment and materials will be located. The yard was designed by a consultant architect/engineering team in FY 2023-24.

Major Budget Changes

Salaries & Benefits

- \$187,853 Increase due to general salary and benefits adjustments

Services & Supplies

- (\$6,941,392) Decrease in Professional/Specialized Services for work associated with various bridge projects, SB1 projects, and a planned maintenance overlay project
- \$109,223 Increase in ISF Liability Premium as provided by HR

Other Charges

- \$133,765 Increase in Cost plan charges as provided by annual Cost Plan
- \$364,928 Increase in IF Engineering support services charges to Road

Capital Assets

- \$32,671 Appropriation for proposed Acacia Avenue Sutter Road Yard Rehabilitation project – ongoing C223100004
- \$32,671 Appropriation for proposed Trowbridge Road Yard Rehabilitation project – ongoing C223100005
- \$86,000 Purchase of Capital Assets–Vehicle, ¾ ton diesel pickup truck w/cowboy flatbed
- \$225,000 Purchase of Capital Assets–Vehicles, T880 Transfer Truck
- \$140,000 Purchase of Capital Assets-Vehicles, Transfer Trailer

Development Services Department

Road Fund (3-100)

Neal Hay, Director

- \$12,000 Purchase of Equipment, Caterpillar pickup broom attachment
- \$11,000 Purchase of Equipment, Bobcat portable welder
- \$56,258 Appropriations for Capital Assets-Infrastructure – Sanders Bridge project – ongoing C223100011
- \$2,537,073 Appropriations for Capital Assets-Infrastructure – Mark Hopkins Culvert project – ongoing C223100012

Revenues

- \$253,383 Increase in anticipated Transportation Tax
- (\$152,109) Decrease in anticipated HUTA SBA RMRA
- \$95,836 Increase in anticipated Fed Bridge Replacement program
- (\$103,169) Decrease in anticipated Fed Other Aid
- (\$5,039,297) Decrease in Sacramento Area Council of Government (SACOG) grant funding for Maintenance Overlay project

Recommended Budget

There is no Net County Cost associated with this budget unit.

Recommended appropriations are \$15,475,751, a decrease of \$6,634,681 (-30.0%) from the FY 2023-24 Adopted Budget. The decrease is due to a decrease in the recommendation of capital assets and projects as listed above and project completion.

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

Annually, the County receives a portion of the Local Transportation Fund (LTF) under the Transportation Development Act (TDA). These funds are available for roadwork after public transportation needs have been met. Under an agreement with the Yuba-Sutter Transportation Agency, an allocation of funds is made to the County, which is used for general road maintenance and repairs. The annual amount available depends on State revenues and is estimated at \$1,202,040 for FY 2024-25.

The County may also receive \$278,075 in State funds under a sub-program of Regional Surface Transportation Program (RSTP), an exchange for Federal funds. This is an annual amount provided to some counties and is being considered for elimination by the State.

The following position changes are recommended to be effective July 1, 2024:

- Deletion of 1.0 FTE vacant Engineering Technician II position
- Transfer of 1.0 FTE Associate Civil Engineer position from Road Fund (3-100) to Engineering Services (1-920)

Development Services Department

Road Fund (3-100)

Neal Hay, Director

The following Capital Assets are recommended approved July 1, 2024:

- \$32,671 Acacia Avenue Sutter Road Yard Rehabilitation project
- \$32,671 Trowbridge Road Yard Rehabilitation project
- \$86,000 Capital Assets–Vehicle, ¾ ton diesel pickup truck w/cowboy flatbed
- \$225,000 Capital Assets–Vehicles, T880 Transfer Truck
- \$140,000 Capital Assets–Vehicles, Transfer Trailer
- \$12,000 Equipment–Caterpillar pickup broom attachment
- \$11,000 Equipment–Bobcat portable welder
- \$56,258 Sanders Bridge project
- \$2,537,073 Mark Hopkins Culvert project

Use of Fund Balance

The Road Fund contains the following Restricted Fund Balance accounts in the respective amounts as of July 1, 2023:

- Restricted - 5th Street Bridge Maintenance: \$141,081
- Restricted – FEMA/OES: \$70,000
- Restricted Fund Balance 31170 General Road: \$6,257,005
- Restricted Fund Balance 31190 SB1 RMRA: \$3,028,650

The Department maintains the Restricted 5th Street Bridge Maintenance fund balance, which is used for major maintenance projects affecting the Fifth Street Bridge. This reserve is pursuant to an existing agreement with the City of Yuba City, the City of Marysville, and Yuba County. With the completion of the new bridge, the County no longer deposits \$5,000 each year into this account.

The projected estimates on June 30, 2024, are:

- Restricted Fund Balance 31170 General Road: \$5,152,399
- Restricted Fund Balance 31190 SB1 RMRA: \$1,694,215

The FY 2024-25 Recommended Budget includes the following cancellation of Restricted Fund Balance and/or increase in Obligated Fund Balance in the amount of: (Program 43-Road Maintenance decrease \$1,158,839), (Program 44-Road Engineer decrease \$94,785), (Program 45-Capital Improvement decrease \$490,009), for a total projected decrease to the General Road Fund restricted balance of \$1,743,633, which would leave an estimated balance in 31170 General Road on June 30, 2025 of \$3,408,766.

Program 46-SB1 RMRA projected decrease of \$1,691,638, which would leave an estimated balance in 31190 SB1 RMRA on June 30, 2025, of \$2,577.

No change is recommended for Restricted FEMA/OES fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: TRANSPORTATION DEVELOPMENT					
					Dept: 3300
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	229,699	140,209	250,000	250,000	0.0
NET BUDGET	229,699	140,209	250,000	250,000	0.0
REVENUE					
TAXES	229,699	140,209	250,000	250,000	0.0
TOTAL OTHER REVENUE	229,699	140,209	250,000	250,000	0.0
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-20 of the Schedules Section.

Purpose / Program Description

This budget unit finances the County’s portion of the Yuba-Sutter Transit Authority (YSTA) for the residents of the unincorporated area of Sutter County. Funding for this program comes from the County’s share of State Transportation Development Act Funds. The State Transit Assistance component is allocated and provided directly to the YSTA. The Local Transportation Fund (LTF) component is allocated to the County for the unincorporated area. By agreement, a portion of the LTF annual allocation is used to finance subsidized YSTA transit services, and the remainder is credited as revenue directly to the Sutter County Road Fund for road maintenance activities.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Total appropriations are recommended at \$250,000, the same amount as the FY 2023-24 Adopted Budget. There is no Net County Cost associated with this budget unit.

Use of Fund Balance

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

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

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0340 - CO CONSOLIDATED ST LIGHT DIST					
Unit Title: CO CONSOLIDATED ST LIGHT DIST					Dept: 0340
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	39,275	31,481	40,551	41,591	2.6
OTHER CHARGES	1,667	1,327	8,520	2,905	-65.9
INCREASES IN RESERVES	0	0	53,429	74,204	38.9
NET BUDGET	40,942	32,808	102,500	118,700	15.8
REVENUE					
TAXES	86,816	54,422	83,700	81,900	-2.2
REVENUE USE MONEY PROPERTY	21,127	122,395	18,000	36,000	100.0
INTERGOVERNMENTAL REVENUES	762	356	800	800	0.0
TOTAL OTHER REVENUE	108,705	177,173	102,500	118,700	15.8
UNREIMBURSED COSTS	-67,763	-144,365	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-21 of the Schedules Section.

Purpose / Program Discussion

The County Consolidated Street Lighting District (District) maintains and operates streetlights. Development Services is responsible for the management of this budget unit with respect to its operations in the unincorporated County. The County Consolidated Street Lighting District is supported by ad valorem property taxes (as opposed to benefit assessments) on properties within the district.

The County portion of the District does not own any streetlights, but rather pays Pacific Gas and Electric to provide, maintain, and power the streetlights located in the District. In FY 2016-17, Pacific Gas and Electric completed an LED head conversion project to replace all existing High Pressure Sodium streetlights with energy efficient LED streetlights. The cost of the project was funded by Pacific Gas and Electric at no direct cost to the County or the District. The electric rate for the affected streetlights was lowered after the construction costs were recovered.

Major Budget Changes

Revenues

- \$18,000 Increase in estimated interest apportioned revenue

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

Neal Hay, Director

Recommended Budget

Total appropriations are recommended at \$118,700, an increase of \$16,200 (15.8%) from the FY 2023-24 Adopted Budget. There is no Net County Cost associated with this budget unit. The District receives its funding from ad valorem property taxes on properties within the district.

Use of Fund Balance

This fund contains a Restricted Fund Balance in the amount of \$1,750,904 as of July 1, 2023. It is estimated the Restricted Fund Balance will equal \$1,818,690 on July 1, 2024.

The FY 2024-25 Recommended Budget includes an increase to Fund Balance in the amount of \$74,204.

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

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 3000 - URBAN AREA RESIDENT ST LIGHTNG				Dept: 3000	
Unit Title: URBAN AREA RESIDENT ST LIGHTNG					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	14,200	11,454	17,173	17,202	0.2
OTHER CHARGES	834	6,021	20,698	3,776	-81.8
INCREASES IN RESERVES	0	0	0	3,422	100.0
NET BUDGET	15,034	17,475	37,871	24,400	-35.6
REVENUE					
TAXES	16,148	289	17,200	17,200	0.0
REVENUE USE MONEY PROPERTY	4,767	24,365	4,100	7,200	75.6
CANCELLATION OF OBLIGATED FB	0	0	16,571	0	-100.0
TOTAL OTHER REVENUE	20,915	24,654	37,871	24,400	-35.6
UNREIMBURSED COSTS	-5,881	-7,179	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-22 of the Schedules Section.

Purpose / Program Discussion

The Urban Area Residential Street Lighting District (District) operates and maintains streetlights within an area that includes seven subdivisions: three in the community of Sutter, one west of George Washington Boulevard, one in the north Yuba City area, one in Century Park, and one near Bogue Road and Highway 99. Development Services manages this budget unit.

The District is supported by benefit assessments that are applied to properties within its service area. Assessment rates are capped but may be adjusted within the cap, if necessary, under the provisions of Proposition 218.

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

In FY 2016-17, Pacific Gas and Electric completed a LED head conversion project to replace all existing High Pressure Sodium streetlights with energy efficient LED streetlights. The cost of the project was funded by Pacific Gas and Electric at no direct cost to the County or the District. The electric rate for the affected streetlights was lowered after the construction costs were recovered. Ongoing expenses are for utilities, repairs, and staff administration. Staff expenses include efforts to incorporate lighting data into the County’s Geographic Information System (GIS).

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

Neal Hay, Director

Major Budget Changes

Other Charges

- (\$16,446) Decrease due to a decrease in IF Engineering support services

Recommended Budget

Total appropriations are recommended at \$24,400, a decrease of \$13,471 (-35.6%) from the FY 2023-24 Adopted Budget. The decrease is due to lower anticipated cost related to Engineering Support to the District. There is no Net County Cost associated with this budget unit.

Use of Fund Balance

The Urban Area Residential Street Lighting District fund contains a Restricted Fund Balance in the amount of \$351,432 as of July 1, 2023. It is estimated the Restricted Fund Balance will be \$348,812 on July 1, 2024.

The FY 2024-25 Recommended Budget includes an Increase in Obligated Fund Balance in the amount of \$3,422.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL			Dept: 1922		
Unit Title: WATER RESOURCES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	134,752	34,390	2,444,344	1,591,276	-34.9
OTHER CHARGES	1,011	0	0	0	0.0
INTRAFUND TRANSFERS	213,165	195,308	367,828	333,522	-9.3
OTHER FINANCING USES	4,068	4,240	4,301	4,034	-6.2
NET BUDGET	<u>352,996</u>	<u>233,938</u>	<u>2,816,473</u>	<u>1,928,832</u>	<u>-31.5</u>
REVENUE					
LICENSES, PERMITS, FRANCHISES	2,085	1,390	5,000	3,475	-30.5
INTERGOVERNMENTAL REVENUES	28,615	13,144	2,409,382	1,543,581	-35.9
CHARGES FOR SERVICES	198,262	143,054	202,800	212,326	4.7
MISCELLANEOUS REVENUES	0	104,082	0	0	0.0
OTHER FINANCING SOURCES	0	13,195	0	0	0.0
TOTAL OTHER REVENUE	<u>228,962</u>	<u>274,865</u>	<u>2,617,182</u>	<u>1,759,382</u>	<u>-32.8</u>
UNREIMBURSED COSTS	124,034	-40,927	199,291	169,450	-15.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-23 of the Schedules Section.

Mission / Program Discussion

Development Services plans and implements water resources programs such as ground water management, regional water/wastewater treatment, integrated regional water management, drainage, local grading oversight, and floodplain management in accordance with the provisions of Federal and State programs, laws, and regulations. The ongoing activities of Water Resources are funded by the Sutter County Water Agency (SCWA), SCWA Zones, Rio Ramaza Wastewater Fund, Waterworks District #1 (WWD1), and the General Fund.

A reduction of the concentration of arsenic in the drinking water provided by WWD1 in the town of Robbins is required by updated Federal Standards. In FY 2011-12, Water Resources staff managed a state grant for the Robbins Arsenic Remediation Feasibility Study, which was completed in the fall of 2015. In December 2019, the Department completed a construction project that included the installation of water meters in the community and was funded through a state grant. The project was a key component of the County's efforts to more effectively manage the consumption of water.

In June 2021, the California Public Utilities Commission approved the transfer of the water system to Golden State Water Company (GSWC). GSWC has been responsible for the operation, maintenance, and compliance of the system since May 1, 2022. A grant application for the construction of a water

treatment plant has been submitted by GSWC to the California Department of Water Resources and is under review. If approved, GSWC will manage the construction of the water treatment plant in Robbins, which will provide safe drinking water to the system's customers in full compliance with State standards.

Major Budget Changes

Service & Supplies

- (\$853,068) Decrease due to decrease in Professional/Specialized Services related to the Sustainable Groundwater Management Act (SGMA) consultant work for implementation of the groundwater sustainability plans

Intrafund Transfers

- (\$38,008) Decrease due to decreased Engineering charges to Water Resources

Revenues

- (\$865,801) Decrease in State grant revenues related to Groundwater Sustainability Plan implementation

Recommended Budget

Total appropriations are recommended at \$1,928,832, a decrease of \$887,641 (-31.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 8.8% of the financing for this budget unit, and Net County Cost is \$169,450, which is a decrease of \$29,841 (-14.9%) from the FY 2023-24 Adopted Budget due to additional anticipated grant revenue.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL Unit Title: FLOOD CONTROL					Dept: 1923
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	24,000	22,000	28,000	28,000	0.0
NET BUDGET	24,000	22,000	28,000	28,000	0.0
UNREIMBURSED COSTS	24,000	22,000	28,000	28,000	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-25 of the Schedules Section.

Purpose / Program Discussion

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

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

In December 2007, Sutter County, Sutter County Water Agency, Butte County, City of Yuba City, City of Live Oak, City of Biggs, City of Gridley, Levee District 1, and Levee District 9 formed a joint powers agency (JPA) establishing SBFCA to provide flood control and protection. The member agencies agreed to have the power and authorization to control and conserve waters for the protection of life and property that would or could be damaged by inundation caused by still or flowing water. This budget unit supports SBFCA by allocating State monies received by the County to SBFCA.

In Spring 2024, SBFCA submitted documents for the Feather River West Levee Accreditation Package to the Federal Emergency Management Agency (FEMA) to begin the review process of the constructed levee improvements. The documents show the base flood risk reduction by demonstrating that the design and construction of the levee improvements meet the National Flood Insurance Program (NFIP) minimum design, operation, and maintenance requirements. The review by FEMA is expected to last up to five years.

Development Services Department Flood Control (1-923)

Neal Hay, Director

The United States Army Corps of Engineers Sutter Basin Feasibility Study was initiated in 2000. The local share of this project is currently estimated to be \$2.8 million, with \$2.05 million from a Proposition 13 “Safe Drinking Water, Clean Water, Watershed Protection and Flood Protection Act of 2000” grant.

This budget unit appropriates \$28,000 for costs incurred by Federal representatives that are actively advocating for funding for levee improvements and flood control related projects in Sutter County.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Total appropriations are recommended at \$28,000, and there is no change compared to the FY 2023-24 Adopted Budget. The General Fund provides 100% of the financing for this budget unit.

Use of Fund Balance

The General Fund contains a Fund Balance commitment for Flood Control, 31255. The balance of this account was \$1,388,000 as of July 1, 2023. The Recommended Budget for FY 2024-25 does not include any change to this Committed Fund Balance, and it is estimated that the fund balance will remain the same.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0320 - SUTTER COUNTY WATER AGENCY				Dept: 0320	
Unit Title: SUTTER COUNTY WATER AGENCY					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	151	136	163	228	39.9
OTHER CHARGES	194,426	137,885	195,300	206,326	5.6
INCREASES IN RESERVES	0	0	2,037	0	-100.0
NET BUDGET	194,577	138,021	197,500	206,554	4.6
REVENUE					
TAXES	203,719	134,643	189,500	195,900	3.4
REVENUE USE MONEY PROPERTY	3,585	16,369	2,200	4,500	104.5
INTERGOVERNMENTAL REVENUES	1,834	867	1,800	1,726	-4.1
MISCELLANEOUS REVENUES	4,279	2,224	4,000	4,200	5.0
CANCELLATION OF OBLIGATED FB	0	0	0	228	100.0
TOTAL OTHER REVENUE	213,417	154,103	197,500	206,554	4.6
UNREIMBURSED COSTS	-18,840	-16,082	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-26 of the Schedules Section.

Mission / Program Discussion

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

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

The SCWA has the authority to:

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

The major source of revenue for the SCWA is a County-wide ad valorem tax for the general functions of the SCWA. Since 1975, the SCWA has also created and administered drainage Zones of Benefit for specific areas within the County.

Zones 2(0-324), 4-8(0-326, 0-327, 0-328, 0-329, 0-330), and 11(0-332), 12(0-333), 13(0-334) provide for the collection of development fees and construction of capital improvements to accommodate existing and future storm water runoff, particularly that created by new development. These have separate funds for accruing drainage connection/development fee revenues and expensing capital improvements.

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

The SCWA currently has no assigned staff, and its functions are performed by County staff in the Engineering Services (1-920) budget unit. The equipment costs for the engineering staff performing water resources management and floodplain management tasks are funded within the Water Resources budget unit (Interfund Water Agencies account) and charged to this budget unit through the Interfund Water Resources account.

Major Budget Changes

Other Charges

- \$11,026 Increase in IF Water Resources charges

Recommended Budget

Total appropriations are recommended at \$206,554, an increase of \$9,054 (4.6%) from the FY 2023-24 Adopted Budget. This budget contains only routine maintenance in the zones, and it does not contain projects. There is no General Fund Cost associated with this budget unit.

Use of Fund Balance

The Sutter County Water Agency fund contains a Restricted Fund Balance in the amount of \$223,092 as of July 1, 2023. It is estimated that the Restricted Fund Balance will equal \$208,984 on July 1, 2024.

The FY 2024-25 Recommended Budget includes a cancellation of Obligated Fund Balance of \$228.

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

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0321 - LO CANAL OPERATIONS & MAINTENC				Dept: 0321	
Unit Title: LO CANAL OPERATIONS & MAINTENC					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	142,349	81,366	146,003	180,587	23.7
OTHER CHARGES	1,031	542	610	610	0.0
CAPITAL ASSETS	0	0	79,821	3,815	-95.2
NET BUDGET	<u>143,380</u>	<u>81,908</u>	<u>226,434</u>	<u>185,012</u>	<u>-18.3</u>
REVENUE					
TAXES	129,566	77,690	126,350	128,600	1.8
REVENUE USE MONEY PROPERTY	6,027	23,219	3,600	6,300	75.0
OTHER FINANCING SOURCES	37,857	15,237	89,156	10,654	-88.1
CANCELLATION OF OBLIGATED FB	0	0	7,328	39,458	438.5
TOTAL OTHER REVENUE	<u>173,450</u>	<u>116,146</u>	<u>226,434</u>	<u>185,012</u>	<u>-18.3</u>
UNREIMBURSED COSTS	-30,070	-34,238	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-28 of the Schedules Section.

Purpose / Program Discussion

Maintenance of the Live Oak Canal is the responsibility of the Sutter County Water Agency (SCWA) and is managed by the Development Services Department. The canal drains the west Yuba City area into the State drain on the east side of the Sutter Bypass. The Live Oak Canal Operations Fund was established by resolution of the Sutter County Water Agency (SCWA) in March 2013. This separate fund was created for the operations and maintenance of the Live Oak Canal, its open channel tributaries and appurtenances.

Tax assessment revenues for operations and maintenance are collected and deposited directly into this fund. The use of this fund separates the operations and maintenance funds from capital funds derived from drainage connection (or impact fees) collected for new development impacts. These fees remain in each individual zone fund. The operations and maintenance assessments are transferred as needed to the Water Resources (1-922) budget unit to support maintenance along the Live Oak Canal. Assessments are currently levied for SCWA Benefit Zones 4 through 8.

The Live Oak Canal Operations fund currently has no allocated positions, and its functions are performed by County positions allocated in the Road Fund (3-100) and Engineering Services (1-920) budget units. Personnel, supplies, and equipment costs for the operation and maintenance tasks are funded within the Road Fund budget unit (3-100) and charged to this budget unit through the Professional Specialized Services account. Capital improvement projects are recorded in this Fund and are offset/reimbursed by the Zones of Benefit 4-8.

Development Services Department

Live Oak Canal Operations Fund (0-321)

Neal Hay, Director

In FY 2022-23, the Engineering Division managed a consultant contract to provide an assessment of the County's existing National Pollutant Discharge Elimination System (NPDES) and Municipal Separate Storm Sewer System (MS4) program. As a result of the assessment, the County submitted a formal waiver request to the State's Central Valley Regional Water Quality Control Board (CVFPB). The County has had multiple follow up conversations with the CVFPB and is still awaiting a final decision on the waiver request. The County's participation in the program depends on the result of the waiver request.

Major Budget Changes

Services & Supplies

- \$34,584 Increase in Professional Services due to anticipated consultant work

Capital Assets

- \$23,050 Decrease for capital project within the Live Oak canal

Other Financing Sources

- (\$78,502) Decrease in Operating Transfers-In based on project work anticipated

Recommended Budget

Total appropriations are recommended at \$185,012, which is a decrease of \$41,422 (-18.3%) from the FY 2023-24 Adopted Budget. There is no Net County Cost in this budget unit. All funding is provided through tax assessments.

Capital assets are recommended as follows:

- \$3,815 Ongoing/completion of Pipe replacement and excavation work for Zones of Benefit 4-8 project

Use of Fund Balance

The Live Oak Canal Operations fund contains a Restricted Fund Balance in the amount of \$316,231 as of July 1, 2023. It is estimated the Restricted Fund Balance will be \$289,588 July 1, 2024.

The FY 2024-25 Recommended Budget includes a Cancellation of Fund Balance of \$39,458.

Development Services Department Rio Ramaza Wastewater Fund (0-395)

Neal Hay, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0395 - RIO RAMAZA COMMUNITY SRVC DIST					
Unit Title: RIO RAMAZA COMMUNITY SRVC DIST					
				Dept: 0395	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	48,628	36,767	58,021	46,980	-19.0
OTHER CHARGES	244	911	883	547	-38.1
NET BUDGET	48,872	37,678	58,904	47,527	-19.3
REVENUE					
TAXES	2,821	1,534	3,400	3,210	-5.6
FINES, FORFEITURES, PENALTIES	1,513	-4,320	0	0	0.0
REVENUE USE MONEY PROPERTY	3,233	3,403	1,100	1,080	-1.8
INTERGOVERNMENTAL REVENUES	30	14	0	0	0.0
CHARGES FOR SERVICES	5,284	-500	3,960	5,280	33.3
CANCELLATION OF OBLIGATED FB	0	0	50,444	37,957	-24.8
TOTAL OTHER REVENUE	12,881	131	58,904	47,527	-19.3
UNREIMBURSED COSTS	35,991	37,547	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-30 of the Schedules Section.

Purpose / Program Discussion

The Rio Ramaza Wastewater Fund (RRWF) provides wastewater service to the community of Rio Ramaza. This budget unit is funded by both monthly user fees and local ad valorem tax revenues on the parcels in the Rio Ramaza subdivision located on the southern edge of Sutter County north of the Sacramento International Airport. The budget unit is administered by the Development Services Department. County staff provided required services until the end of FY 2018-19, when the Department contracted for services.

RRWF was originally established to provide sewer and water service to the Rio Ramaza Mobile Home Park. These utility services were assumed by Sutter County when the Rio Ramaza Community Services District was dissolved by resolution of the Local Agency Formation Commission on April 12, 1972. In 1992, individual wells for the remaining nine service connections were installed using Community Development Block Grant funding and the community water system was shut down.

The RRWF operates and maintains a wastewater collection system with collection mains and a pumping station. The plant consists of an evaporation pond and operates under the California Central Valley Regional Water Quality Control Board Waste Discharge Requirements Order #88-012. State-certified personnel, through contracted services, manage and operate the system.

Development Services Department

Rio Ramaza Wastewater Fund (0-395)

Neal Hay, Director

The RRWF receives revenues from user fees, currently at \$55.00 per residence (or equivalent dwelling unit), per month. Additionally, there is an ad valorem property tax on all parcels in the park. The annual user fees and tax revenues are less than the costs to operate the system. However, the fund still has a balance from the proceeds of the dissolved Community Services District that is reduced every year to operate the system.

Most of the properties served in the Subdivision are vacant and many are owned by Sacramento County. Eight active accounts remain in the system. Due to the subdivision's location along the flight path of the airport, the Sacramento County Board of Supervisors allocates funds to the Sacramento Metro Airport Authority for the acquisition of all properties in the Rio Ramaza Subdivision. Properties are to be acquired only when a property owner wishes to sell.

Major Budget Changes

Service & Supplies

- (\$11,041) Decrease overall to service and supplies due to no anticipated Engineering support

Revenues

- (\$12,487) Decrease to anticipated cancellation of fund balance

Recommended Budget

There is no Net General Fund Cost from this budget unit.

Total appropriations are recommended at \$47,527, a decrease of \$11,377 (-19.3%) from the FY 2023-24 Adopted Budget.

Use of Fund Balance

The Rio Ramaza Wastewater Fund contains a Restricted Fund Balance in the amount of \$54,374 as of July 1, 2023. It is estimated the Restricted Fund Balance will equal \$18,716 on July 1, 2024.

The FY 2024-25 Recommended Budget includes a Cancellation of Fund Balance in the amount of \$37,957, which exceeds the projected remaining balance when the new fiscal year begins. The department will present recommendations to the Board of Supervisors to increase the fund balance for subsequent fiscal years.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4400 - SUTTER CO WATERWORKS DIST #1					
Unit Title: SUTTER CO WATERWORKS DIST #1					
	2022-2023	2023-2024	2023-2024	2024-2025	2023-2024
	Actual	YTD as of	Adopted	CAO	% Change
	Expenditure	05/14/2024	Budget	Recommended	Over
EXPENDITURES					
SERVICES AND SUPPLIES	154,747	134,908	164,019	192,554	17.4
OTHER CHARGES	14,288	19,380	-884	-2,557	189.3
CAPITAL ASSETS	129,925	0	126,068	126,068	0.0
NET BUDGET	298,960	154,288	289,203	316,065	9.3
REVENUE					
FINES, FORFEITURES, PENALTIES	0	-225	500	500	0.0
REVENUE USE MONEY PROPERTY	8,090	16,898	4,000	5,520	38.0
CHARGES FOR SERVICES	147,476	70,097	158,635	158,635	0.0
CANCELLATION OF OBLIGATED FB	0	0	126,068	151,410	20.1
TOTAL OTHER REVENUE	155,566	86,770	289,203	316,065	9.3
UNREIMBURSED COSTS	143,394	67,518	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SB-32 of the Schedules Section.

Purpose / Program Discussion

The Sutter County Water Works District No. 1 (District) is responsible for providing wastewater service to the community of Robbins. The District is a separate but dependent district of the County, and the Sutter County Board of Supervisors sits as its Board of Directors. The budget unit operates as a separate fund and reflects the system's operation and maintenance.

The original water system in Robbins was designed, installed, and maintained by the Sutter Basin Corporation (the company that created the subdivision of Robbins). This system provided water, and wastewater was disposed of using private septic systems. The District was formed in 1986 at the request of the Sutter Basin Corporation for the purpose of upgrading water service infrastructure. In 1998, due to the inability of the septic services to properly operate in a high ground water environment, the District expanded its services to include sewer service.

In June 2021, the California Public Utilities Commission approved the transfer of the water system (but not wastewater) to Golden State Water Company (GSWC). GSWC is responsible for the operation, maintenance and compliance of the system as of May 1, 2022.

Major Budget Changes

Services & Supplies

- \$41,250 Increase in estimated Professional/Specialized services for contracted wastewater management services and annual septic tank pumping

Revenues

- \$25,342 Increase to anticipated Cancellation of Fund Balance

Recommended Budget

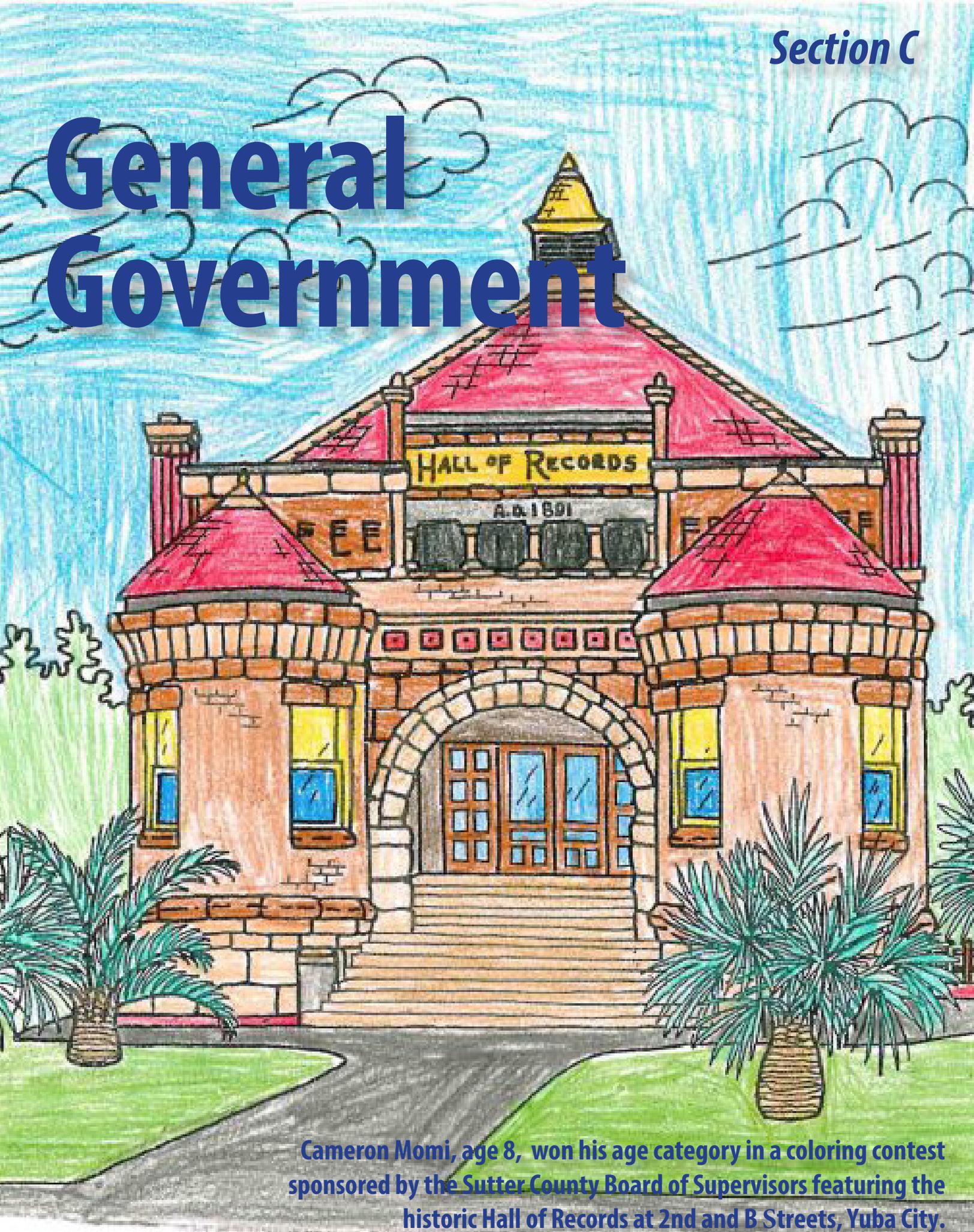
Total appropriations are recommended at \$316,065, an increase of \$26,862 (9.3%) from the FY 2023-24 budget. There is no Net County Cost in this budget unit.

The Water Works District has been set up as an Enterprise Fund and should balance revenues to expenses within the fund over time. The majority of the District's expenses have been associated with maintenance, operations and administrative costs, such as performing utility billing and accounting services. Approved service rates do not generate enough operating revenue to cover the non-cash Depreciation Expense for the wastewater system. Historically, the replacement costs for infrastructure have been provided by State grants.

Use of Fund Balance

This fund contains a Net Assets Balance in the amount of \$1,178,072 as of July 1, 2023, including investment in fixed assets. It is estimated that the Net Assets Balance will be \$1,035,313 on July 1, 2024. FY 2024-25 Recommended Budget includes Cancellation of Obligated Fund Balance of \$151,410.

General Government



Cameron Momi, age 8, won his age category in a coloring contest sponsored by the Sutter County Board of Supervisors featuring the historic Hall of Records at 2nd and B Streets, Yuba City.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					Dept: 1203
Unit Title: ASSESSOR					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,857,840	1,602,884	2,062,209	2,049,132	-0.6
SERVICES AND SUPPLIES	301,472	218,151	419,242	574,489	37.0
OTHER CHARGES	75,221	78,027	0	0	0.0
CAPITAL ASSETS	385,964	0	0	0	0.0
OTHER FINANCING USES	2,465	2,617	2,938	20,397	594.2
NET BUDGET	2,622,962	1,901,679	2,484,389	2,644,018	6.4
REVENUE					
CHARGES FOR SERVICES	10,867	27,222	17,000	17,000	0.0
MISCELLANEOUS REVENUES	7,204	0	5,500	5,500	0.0
OTHER FINANCING SOURCES	385,964	0	0	0	0.0
TOTAL OTHER REVENUE	404,035	27,222	22,500	22,500	0.0
UNREIMBURSED COSTS	2,218,927	1,874,457	2,461,889	2,621,518	6.5
ALLOCATED POSITIONS	16.50	17.50	17.50	17.50	0.0

Budget detail can be found on page SC-1 of the Schedules Section.

Mission / Program Discussion

The Assessor accurately and equitably produces the annual property tax assessment roll. The department strives to provide public service in a courteous and professional manner, while offering assistance through the complicated tax assessment process. The staff is committed to teamwork, mutual respect, and integrity.

Property Tax Value estimates are established by the Assessor and State Board of Equalization (BOE). These estimates form the basis for property taxes.

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

While housing sales have slowed in the past year, the housing market remains resilient as the reduction of the supply of homes on the market has kept housing prices level. The Assessor’s Office will do a thorough evaluation of all the property values in the county to ensure every taxpayer receives a proper assessment. The office will also continue to review values pursuant to the provisions of Revenue and Taxation Code Section 51 (commonly referred to as “Prop 8”). The workload on the Assessor’s staff will continue to remain steady this fiscal year. Due to public perception of the housing market, the office has received an increased number of requests for Prop 8 reviews, but there is no substantial evidence to support an overall decline in property values.

With the implementation of Proposition 19, office workload has increased with tracking, reviewing, and processing of Base Year Value Transfer Claims. Additionally, requests from other California counties for prior Sutter County residences wanting to transfer their Base Year Values to other counties has caused a significant increase in this office's workload.

As of the January 1st lien date, while the Assessor's Office has observed a slow-down in the real estate market, there is no indication of a decrease in values. The Sutter County values for single-family residences, Commercial & Industrial properties seem to be status-quo, which should reflect in a positive roll this year. As always, it is important for the office to work diligently to help the taxpayers understand the complicated tax assessment process.

Accomplishments & Goals

FY 2023-24 Accomplishments

- Certified the 2023 Roll Timely using the new Aumentum Property Tax System
- Re-wrote 25% of the Office Policies and Procedures to reflect new Office Processes that coincide with the new Property Tax System
- Continued to cross-train staff in the new Property Tax System for the processing of Homeowner's Exemptions, Disabled Veterans Exemptions, and the Split/Lot Line Process
- Hired and are currently training a new Assessment Technician III to ensure a sound succession plan for the Deed Analyst position

FY 2024-25 Goals

- Provide the certified roll to the Auditor's Office by June 30, 2025
- Continue to rewrite policies and procedures for the new property tax system
- Continue cross-training employees in anticipation of anticipated staff retirements
- Timely evaluate and process all requests for taxpayer's requests for value reviews

Major Budget Changes

Salaries & Benefits

- (\$67,954) Decrease in Salary Savings (shown as a negative expense) to reflect department's intent to manage efficiency realized through the new property tax system
- \$27,893 Increase due to payout of accrued Vacation and Administrative Leave for retiring employees

Services & Supplies

- \$149,808 Increase in Internal Service Fund Information Technology costs. The department has limited ability to control these costs, which put significant strain on the budget. These costs increased due to the implementation of the new Property Tax System

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$154,494 as follows:

- Decrease in Salaries & Benefits of \$155,194 – backfill retiring positions at lower salaries, defer hiring a replacement Assistant Assessor, and unfund a Chief Appraiser position. These actions will limit succession planning in an office that has already reduced staff by 33% over the past 10 years. Staffing reductions may result in the office not defending Assessment Appeals which would ensure automatic reductions, not completing Property Tax Audits that have increased the Assessment Roll by an average of more than \$7 million annually over the past 10 years, and not closing the Property Tax Roll timely
- Increase in Subscription-Publication of \$700 – correct erroneous Requested budget

Total appropriations are recommended at \$2,644,018, an increase of \$159,629 (6.4%) from the FY 2023 Adopted Budget. The General Fund provides 99.1% of the financing for this budget unit. Net County Cost is increased by \$159,629 (6.5%) compared to the FY 2023-24 Adopted Budget.

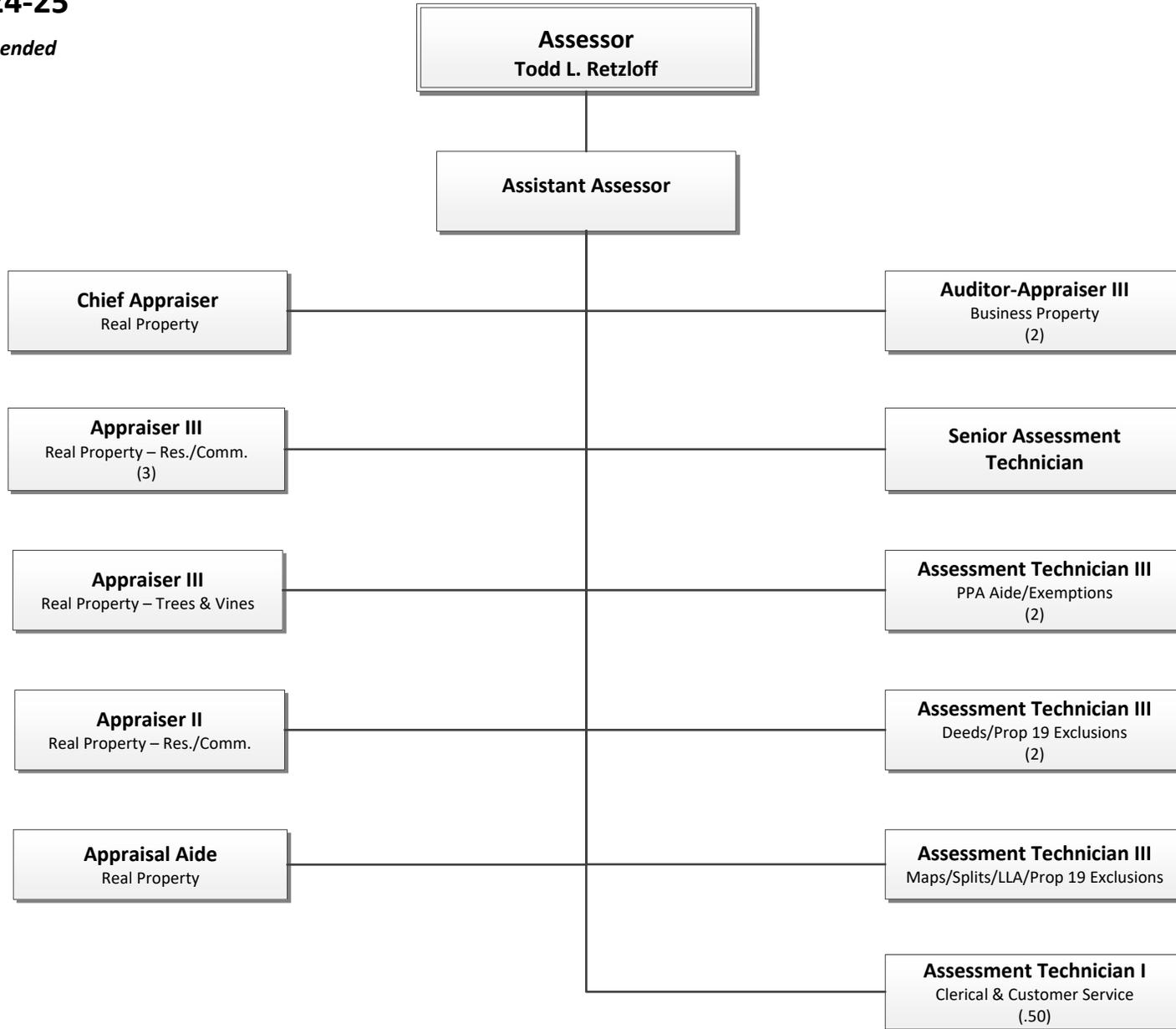
Use of Fund Balance

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

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**Assessor
FY 2024-25**

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1201	
Unit Title: AUDITOR-CONTROLLER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,211,295	1,211,527	1,753,608	1,634,304	-6.8
SERVICES AND SUPPLIES	377,917	311,640	408,243	506,798	24.1
OTHER CHARGES	28,069	28,485	0	0	0.0
CAPITAL ASSETS	137,109	0	0	0	0.0
OTHER FINANCING USES	13,737	14,276	14,816	28,783	94.3
NET BUDGET	<u>1,768,127</u>	<u>1,565,928</u>	<u>2,176,667</u>	<u>2,169,885</u>	<u>-0.3</u>
REVENUE					
CHARGES FOR SERVICES	77,133	42,730	68,300	67,500	-1.2
MISCELLANEOUS REVENUES	8,656	6,405	8,000	47,469	493.4
OTHER FINANCING SOURCES	139,578	0	0	0	0.0
TOTAL OTHER REVENUE	<u>225,367</u>	<u>49,135</u>	<u>76,300</u>	<u>114,969</u>	<u>50.7</u>
UNREIMBURSED COSTS	1,542,760	1,516,793	2,100,367	2,054,916	-2.2
ALLOCATED POSITIONS	13.90	13.90	13.90	13.90	0.0

Budget detail can be found on page SC-3 of the Schedules Section.

Mission / Program Discussion

The Auditor-Controller’s Office provides excellent fiscal and management services to and on behalf of the people of Sutter County, as authorized by State law and County ordinances.

The responsibility of the Auditor-Controller, an elected official, is defined under Government Code Sections 26880 through 26886 and 26900 through 26922. Government Code Section 26881 states: “The county... auditor-controller shall be the chief accounting officer of the county. Upon order of the board of supervisors, the auditor or auditor-controller shall prescribe, and shall exercise general supervision, including the ability to review departmental and countywide internal controls, over the accounting forms and the method of keeping the accounts of all offices, departments and institutions under the control of the board of supervisors and of all districts whose funds are kept in the county treasury.”

The Auditor-Controller’s office:

- Exercises and promotes strong fiscal stewardship over accounting, auditing, budgeting, and financial reporting activities
- Independently ensures objectivity, accuracy, and full disclosure of material information in all aspects of communicating financial and management information
- Provides management information, which leads to increased awareness of and improvements in economy, efficiency, and effectiveness of operations

The Auditor-Controller's Office includes the following divisions:

- **Accounts Payable** - Audit and process expenditure requests submitted by County departments and special districts for compliance with Board and Auditor-Controller policies
- **Cost Plan** - Prepare the County's Office of Management and Budget Super-Circular Cost Plan
- **General Ledger/Revenue Reporting** - Supervise the accounting procedures, the accounting system, and the chart of accounts and conform to generally accepted accounting principles
- **Payroll** - Perform Countywide biweekly payroll processing function pursuant to Government Code Section 28003
- **Property Tax** - Manage the County property tax apportionment system, accounting for various types of benefit assessments, special assessments and bonds, and manage the roll correction processes and procedures for the six property tax rolls
- **Internal Audit** - Using independent and professional accounting judgement, perform audits for the County and Special Districts

Accomplishments & Goals

FY 2023-24 Accomplishments

- Worked with County departments for implementing Workday Enterprise Resource Planning system (Workday), provide necessary support to ensure system go live successfully
- Continued to improve the County's capital asset policy and procedure documentation to clarify accounting treatment for capital assets developed in FY 2018-19
- Continued P-Card program with General Services for County staff to procure business needs efficiently
- Continued to cross-train staff for full coverage of the office during absences due to illness and vacation, and to improve morale by increasing the potential for advancement
- Continued training financial personnel in other departments to increase accounting knowledge and skills to provide for consistent accounting processes throughout the County. This included mid-year financial review assistance and year-end meetings with the department heads

FY 2024-25 Goals

- Streamline the processes for accounting compensated absence in accordance to GASB 101
- Continue to hold (at least) annual meetings with service departments and others to increase general Cost Plan knowledge in the County and update them on procedures for developing rates and allocations. This is intended to increase efficiency and reduce workload by providing authoritative information at the outset of the process
- Streamline the journal entry process and other processes through digitization and automation
- Create desk procedures for each area in the Auditor-Controller's office to for cross training.
- Continue improving and learning new automated business processes while utilizing Workday
- Continue facilitate employee training with Workday and its data structure
- Update cash handling and procedures manual
- Properly account for all interfund/intrafund activity
- Update the policy and procedures to accommodate changes of utilizing Workday

Major Budget Changes

Salaries & Benefits

- \$124,427 Increase due to insurance and retirement cost
- \$39,534 Increased extra help costs
- \$50,000 Elimination of budgeted salary savings
- \$61,714 Increased County Contribution to Retirement
- \$62,713 Increased County Contribution to Group Insurance

Service and Supplies

- \$18,500 Increase in Professional/Specialized Service charges for property tax system and Workday system consulting services (eliminated Recommended Budget, as noted below)
- \$186,282 Increase in Internal Service Fund Information Technology Services charges as provided by the IT Department
- (\$9,930) Decrease in Utilities due to charge for office location reduction

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$427,890 as follows:

- Decrease in Salaries & Benefits of \$328,000 – recognizing historical vacancy rates and, in addition, positions will be held vacant for an extended period leading to slower service or service elimination
- Decrease in Professional/Specialized Service charges of \$18,500 – eliminating Department request for continued Workday consulting following system go-live
- Decrease in Employment Training of \$8,830 and Transportation and Travel of \$12,460 – eliminating planned attendance at industry training and networking events
- Decrease in Internal Service Fund Information Technology direct charges of \$60,100 – reduction of subscriptions supporting legacy software replaced by Workday

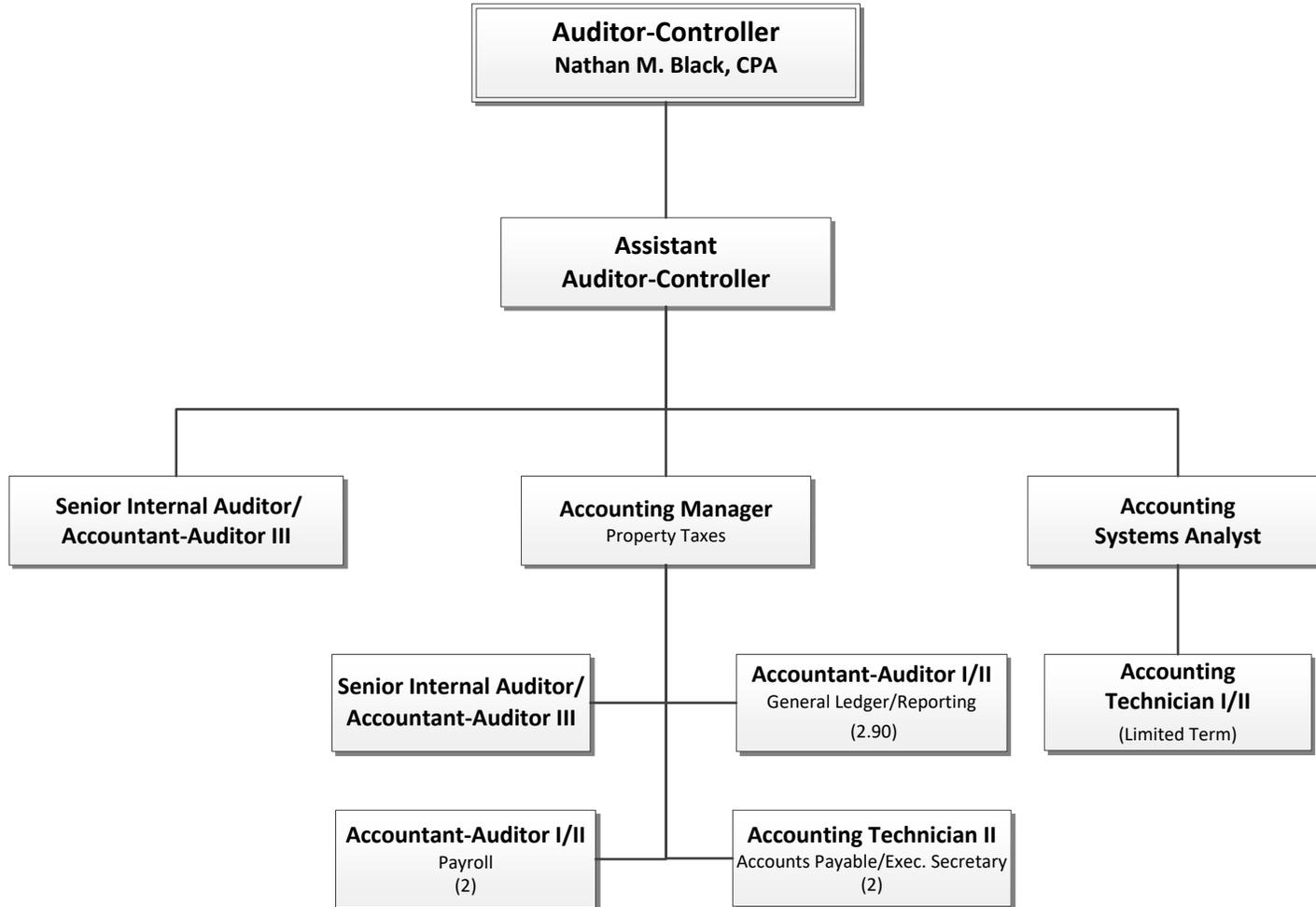
Total appropriations are recommended at \$2,169,885, a decrease of \$6,782 (-0.3%) from the FY 2023-24 Adopted Budget. The General Fund provides 94.7% of financing for this budget unit. Net County Cost is \$2,054,916, which is a decrease of \$45,451 (2.2%) from the FY 2023-24 Adopted Budget. As a support department, the Auditor-Controller's Office provides services to all County departments. A portion of the cost for this budget is recovered through Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

Use of Fund Balance

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

Auditor-Controller FY 2024-25

Recommended



Board of Supervisors (1-101)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL			Dept: 1101		
Unit Title: BOARD OF SUPERVISORS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	381,912	285,694	383,654	373,581	-2.6
SERVICES AND SUPPLIES	202,289	145,640	236,246	235,996	-0.1
OTHER CHARGES	2,026	2,043	0	0	0.0
CAPITAL ASSETS	6,071	0	0	0	0.0
OTHER FINANCING USES	9,711	10,173	10,420	15,743	51.1
NET BUDGET	602,009	443,550	630,320	625,320	-0.8
REVENUE					
OTHER FINANCING SOURCES	6,071	0	0	0	0.0
TOTAL OTHER REVENUE	6,071	0	0	0	0.0
UNREIMBURSED COSTS	595,938	443,550	630,320	625,320	-0.8
ALLOCATED POSITIONS	6.10	6.10	6.10	6.00	-1.6

Budget detail can be found on page SC-5 of the Schedules Section.

Mission / Program Discussion

The Board of Supervisors is the governing and legislative body for Sutter County. As such, it provides policy direction for all branches of County government. The Board approves, pursuant to applicable Federal and State laws, the funding allocation for all County programs. This budget includes the five Supervisor positions and the costs necessary to support the Board's office. The budget is prepared by the County Administrator's Office.

In addition to receiving information and making decisions on hundreds of agenda items annually, members of the Board of Supervisors sit on a combined 40 committees dealing with issues ranging from regional transportation and flood protection to senior services and solid waste management.

Public safety continues to be a major focus for the Board of Supervisors. As a founding member of the Sutter Butte Flood Control Agency (SBFCA), two members of the Board of Supervisors sit on the Board of SBFCA, which has installed a slurry wall and strategic berms on the levees on the west bank of the Feather River to provide 200-year level flood protection for most of the basin that includes Live Oak and Yuba City, and is now focusing its attention on sections of the east bank of the Sutter Bypass levee to increase flood protection in the southern end of the basin.

The Board of Supervisors continues to focus efforts on economic development in both northern and southern Sutter County, including the upcoming 7,500-acre Sutter Pointe Specific Plan development located just north of the Sacramento International airport.

Board of Supervisors (1-101)

Goals & Accomplishments

From July 1, 2023 through June 30, 2024, Supervisors will have acted on more than 500 agenda items. Among the many actions taken, below are a few highlights:

- Reached tentative agreement on a tax sharing arrangement with the City of Yuba City to receive almost one-third of the proceeds that can be used to fund essential county General Fund programs and services such as jail, patrol, prosecution, local court costs, and probation, if a sales tax measure is placed on the ballot and approved by voters who live within the city limits;
- Created and filled the position of Economic Development Director to fulfill a County priority and create a coherent economic development strategy;
- Declared seven county owned properties, including the commercial property at 850 Gray Avenue, surplus and available for sale at fair market value;
- Encouraged youth to participate in the local government process by conducting Board of Supervisors meetings at Yuba City, Live Oak, East Nicolaus, and River Valley high schools;
- Ratified the declaration by the County Administrative Officer that a local emergency existed in relation to severe storms of the winter of 2024, opening the door to possible state and/or federal assistance;
- Accepted a grant in the amount of \$396,039 to reduce tobacco usage among students and conduct retailer education meetings;
- Received the California State Association of Counties coveted Innovation Award for the best overall entry from among almost 400 entries, for a multi-department effort to recruit and retain Health and Human Services workers;
- Amended the County's Dangerous Fireworks Ordinance to increase fines and allow the County to recover costs from those guilty of violating the ordinance;
- Committed the remaining American Rescue Plan Act fund balance to County Services Area-F and the Public Safety Fund;
- Renewed contracts to provide law enforcement, fire suppression, and medical response services to the City of Live Oak.

Board of Supervisors (1-101)

Major Budget Changes

Salaries & Benefits

- (\$10,073) Decrease in salaries and related benefits by continuing to hold the Board Aide position vacant and move the 0.1 FTE Principal Analyst to the County Administrator's budget (1-102) for cost savings

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$36,577 as follows:

- Decrease in Salaries & Benefits of \$10,073 by moving 0.1 FTE Principal Analyst position to the County Administrator's budget
- Continued unfunding of 1.0 FTE Board Aide to save \$137,347; County Administrative Office staff and Clerk of the Board will provide backup administrative support leading to slower service
- Decrease in Services and Supplies of \$25,000 for reduced transportation and travel resulting in reduced ability to network with State and Local governments on issues impacting Sutter County

Appropriations in this budget are recommended at \$625,320, a decrease of \$5,000 (-0.8%) from the FY 2023-24 Adopted Budget. The General Fund provides 100% of the funding for this budget unit.

The following position change is recommended to be effective July 1, 2024:

- Transfer of 0.1 FTE Principal Analyst position from Board of Supervisors (1-101) to County Administrator (1-102)

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1102	
Unit Title: COUNTY ADMINISTRATOR					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,411,213	1,304,235	1,617,551	1,642,064	1.5
SERVICES AND SUPPLIES	103,125	110,128	112,668	317,071	181.4
OTHER CHARGES	2,675	2,693	0	0	0.0
CAPITAL ASSETS	7,942	0	0	0	0.0
OTHER FINANCING USES	8,138	8,508	8,768	16,594	89.3
NET BUDGET	1,533,093	1,425,564	1,738,987	1,975,729	13.6
REVENUE					
INTERGOVERNMENTAL REVENUES	0	125,000	0	100,000	100.0
OTHER FINANCING SOURCES	7,942	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	395,900	100.0
TOTAL OTHER REVENUE	7,942	125,000	0	495,900	100.0
UNREIMBURSED COSTS	1,525,151	1,300,564	1,738,987	1,479,829	-14.9
ALLOCATED POSITIONS	6.90	8.40	6.90	8.50	23.2

Budget detail can be found on page SC-7 of the Schedules Section.

Mission / Program Discussion

The County Administrative Officer (CAO) is appointed by the Board of Supervisors to manage the day-to-day operations of the County and to provide staff support to the Board of Supervisors. The CAO provides leadership and guidance needed to implement the policies of the Board of Supervisors and analyzes issues and makes recommendations to the Board regarding the administration and operation of County departments and programs. The CAO and staff coordinate and oversee the County budget and monitor the use of financial and human resources. The Public Information Officer, housed within the CAO's Office, provides public communications, media relations and related support to all departments and specialized public information assistance regarding emergency events.

Accomplishments & Goals

FY 2023-24 Accomplishments:

- Completed a successful implementation of Workday Enterprise Resource Planning (ERP) system to replace multiple county human resources and financial/procurement/payroll systems and manual processes;

- Conducted numerous community meetings throughout the County to provide information about Sutter County's challenges to continue providing high quality services;
- Continued to administer the American Rescue Plan Act (ARPA) program for Sutter County, providing over \$2.0 million dollars to stabilize County Service Area-F fire operations through June 30, 2025 while awaiting grant application and other funding results, with the remaining \$1.0 million provided to support the Public Safety Fund;
- Increased General Reserve to \$3.9 million and Budget Stabilization Account to \$3.9 million, an increase of \$6.3 million (4320%) to the County's reserves in the past four years;
- Completed the Surplus Land Act process on multiple County-owned properties to allow more flexible use or sale of surplus land and buildings;
- Brought options for economic development activities including programs and/or position(s) to increase commerce in the developable areas in the unincorporated areas of Sutter County, including Sutter Pointe;
- Continued collaboration with Yuba County, Live Oak, Marysville, Wheatland and Yuba City to positively impact homelessness within the bi-county area while assessing the local impact from the Community Assistance, Recovery, and Empowerment Act (CARE Court) and other state initiatives on local services and financial stability.

Goals for FY 2024-25:

- Complete sale of surplus properties, creating opportunity to update current properties and consolidate County programs;
- Begin process of implementing a Community Choice Aggregation program in Sutter County giving residents and businesses a choice of electricity providers while potentially saving money on electric utility costs;
- Update Board of Supervisors goals, priorities and strategic planning for FY 2024-25 and beyond;
- Assist Sutter Pointe development in moving forward in a responsible manner, keeping community informed and expediting commercial and industrial zoning to generate jobs;
- Closeout ARPA funding by December 31, 2024, per Federal guidelines;
- Develop and implement strategies to mitigate State of California budget impacts passed down to counties;
- Continue to aggressively pursue grant opportunities for all areas of County services;

- Build an economic development program with key measurables in site readiness, business retention, marketing and workforce focused on growing business opportunities in Sutter County;
- Identify employment corridors and develop strategies to bring more employment and revenue generation;
- Create an economic development website focused on marketing the community to both internal and external clients.

Major Budget Changes

Salaries & Benefits

- \$37,312 Net increase in salary and benefits related to approved CAO contract May 14, 2024
- (\$228,577) Net decrease in salary and benefits related to keeping the Assistant County Administrator position vacant
- \$56,840 Increase in Extra Help for retired annuitant to assist with Adaptive Planning and other projects in support of the CAO's office
- \$20,652 Transfer of 0.1 FTE Principal Analyst position from Board of Supervisors (1-101) to County Administrator (1-102)
- (\$129,921) Net decrease in salary and benefits related to the Public Information Officer retiring October 2024 and keeping the position vacant
- \$268,207 Increase in salary and benefits for 1.0 FTE Economic Development Director Position hired in January 2024 and potentially 0.5 FTE administrative secretary delayed being hired until May 2024, paid with accumulated Transient Occupancy Tax revenue (positions approved in FY 2023-24)

Services & Supplies

- \$127,693 Increase in the Economic Development program offset by accumulated Transient Occupancy Tax revenue
- \$50,700 Increase in costs to administer the Incompetent to Stand Trial program
- \$26,100 Increase in Information Technology services and insurance costs

Revenues

- \$395,900 Increase in the cancellation of Transient Occupancy Tax revenue fund balance to pay for the Economic Development Program
- \$100,000 Increase in funding to lead and administer the Incompetent to Stand Trial program in Sutter County

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$180,657 as follows:

- (\$129,921) Decrease in Salaries & Benefits related to the retirement of 1.0 FTE Public Information Officer in October 2024, instead of February 2025 and keeping the position vacant. The duties of this position will be spread throughout the department
- (\$44,736) Decrease in 480 hours of Extra Help costs of retired annuitant Assistant County Administrator position to be paid by Health and Human Services
- (\$6,000) Decrease in Services and Supplies-Transportation and Travel

Recommended appropriations are \$1,975,729, an increase of \$236,742 (13.6%) from the FY 2023-24 Adopted Budget. This is mainly due to the addition of the Economic Development program established by the Board of Supervisors September 26, 2023 using Committed Fund Balance from accumulated Transient Occupancy Tax revenue. A portion of the cost for this budget is recovered through the annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

Net County Cost in this budget unit has been reduced by \$259,158 (-14.9%) from the FY 2023-24 Adopted Budget. The savings will result in less assistance provided to departments and the Board of Supervisors as well as reduced communication from the County to the Public.

The following position changes are recommended to be effective July 1, 2024:

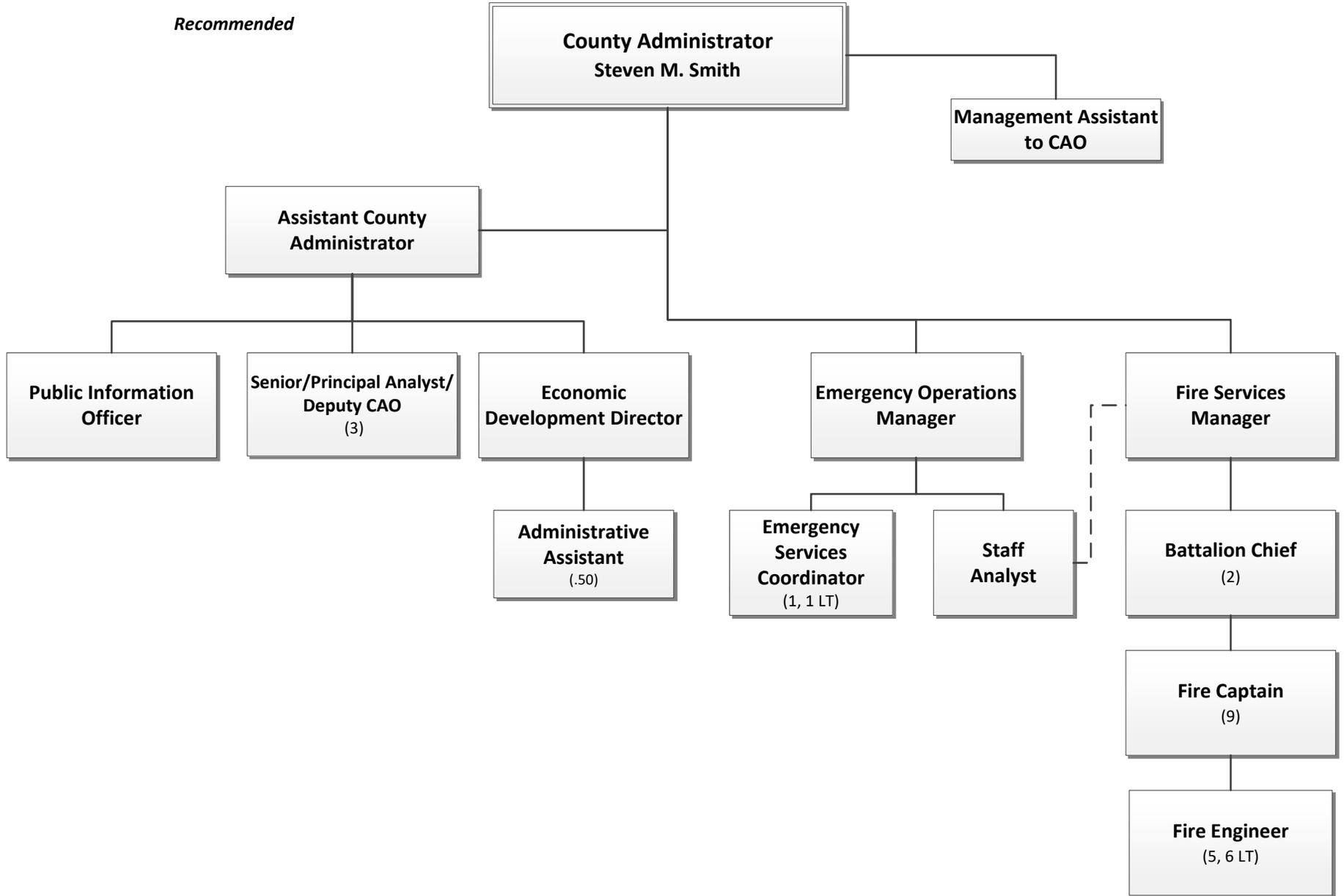
- Transfer of 0.1 FTE Principal Analyst position from Board of Supervisors (1-101) to County Administrator (1-102)
- Deletion of 1.0 FTE Analyst Flex 1-PR
- Addition of 1.0 FTE Analyst Flex S-D

Use of Fund Balance

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

**County Administrative Office
FY 2024-25**

Recommended



**County Administrative Office
Non-Departmental Expenses (1-103)**

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: NON-DEPARTMENTAL EXPENSES					Dept: 1103
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	523,475	455,216	548,213	547,147	-0.2
OTHER CHARGES	125,906	1,224,847	1,229,000	134,000	-89.1
INTRAFUND TRANSFERS	-5,000	-5,000	-5,000	-5,000	0.0
INCREASES IN RESERVES	0	0	5,000	5,000	0.0
OTHER FINANCING USES	9,160	14,215	355	80,972	22,709.0
NET BUDGET	<u>653,541</u>	<u>1,689,278</u>	<u>1,777,568</u>	<u>762,119</u>	<u>-57.1</u>
REVENUE					
CHARGES FOR SERVICES	<u>47,614</u>	<u>0</u>	<u>47,510</u>	<u>48,299</u>	<u>1.7</u>
TOTAL OTHER REVENUE	<u>47,614</u>	<u>0</u>	<u>47,510</u>	<u>48,299</u>	<u>1.7</u>
UNREIMBURSED COSTS	605,927	1,689,278	1,730,058	713,820	-58.7
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-9 of the Schedules Section.

Purpose / Program Discussion

This budget unit finances certain general costs of County government that do not support specific departments or programs. Typical costs financed by this budget unit include professional services for legislative advocacy and conducting the annual independent audit of County government finances.

This budget unit also includes \$12,000 to pay for a portion of the Yuba City Unified School District’s annual assessment from the Sutter Butte Flood Control Agency, pursuant to a 2010 agreement, payment of \$52,000 to the Yuba-Sutter Economic Development Corporation, and \$30,000 to the Area 4 Agency on Aging. In FY 2023-24 Adopted Budget, the largest single appropriation in this budget funds the County’s contribution to its Internal Revenue Code Section 115 prefunding accounts with Public Agency Retirement Services (PARS) in the amount of \$1 million for pension and \$100,000 for Other Post-Employment Benefits (OPEB). This contribution was eliminated from the FY 2024-25 Recommended Budget for cost savings, but it recommended as the first item to restore as resources allow.

Revenues include an Interfund transfer from non-General Fund departments to pay for their proportionate share of the annual County financial audit.

Major Budget Changes

Other Charges

- (\$1,100,000) Decrease in Contributions to Pension and OPEB prefunding accounts with PARS

Other Financing Uses

- \$80,617 Increase in Operating Transfer Out for Debt Services to comply with Governmental Account Standards Board (GASB) Statement 96 for Subscription Based Information Technology Arrangements (SBITA)

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget as follows:

- (\$1,100,000) Decrease in Contributions Internal Revenue Code Section 115 prefunding accounts with PARS in the amount of \$1 million for pension and \$100,000 for Other Post-Employment Benefits (OPEB). This reduction was necessary to avoid deeper cuts in critical services but is inconsistent with the Board's adopted Budget and Financial Management policy. This reduction should be restored before any other increases in General Fund costs are considered.
- \$67,451 Increase in Operating Transfers from requested budget related to the compliance to GASB 96 for the Workday implementation and Microsoft licenses.

Recommended appropriations total \$762,119, a decrease of \$1,015,449 (-57.1%) from the FY 2023-24 Adopted Budget. The General Fund provides 93.7% of the financing for this budget unit and has decreased by \$1,016,2388, or (-58.7%), compared to FY 2023-24. Where appropriate, costs are allocated to County programs through the County's Annual Cost Plan.

The Professional and Special Legislative Services is recommended at \$154,000, which includes federal and state advocacy services, and membership in advocacy organizations such as the California State Association of Counties (CSAC), Rural County Representatives of California (RCRC), and other statewide organizations. The Professional and Specialized Services account is recommended at \$200,000, consistent with a reduction of \$100,000 from the FY 2022-23 Adopted Budget but in line with current spending. This line item includes consultant services for management training, sales tax analysis and projections, and communication services.

The Contribution to Other Agencies account reflects the County's contribution to the Area 4 Agency on Aging (pursuant to a current Joint Powers Agreement) in the amount of \$30,000 and the \$52,000 annual contribution to the Yuba-Sutter Economic Development Corporation.

County Administrative Office

Non-Departmental Expenses (1-103)

Steven M. Smith,
County Administrator

Investment in PARS as a pension and Other Post-Employment Benefits (OPEB) prefunding trust is enabled by Government Code 53216.1. As stated earlier, the decrease in contributions inconsistent with the Sutter County Budget and Financial Management policy. This is not a sustainable reduction as it is prudent to accelerate payoff of the unfunded pension and OPEB liability. Should unexpected revenues materialize, contributions to these funds are recommended to be the first priority to reinstatement.

The market value of the assets in the County's Pension account on April 30, 2024 was \$8,429,169. Due to high market volatility, the current year investment return is 9.51% which well exceeded the County's plan for paying down pension liability at a 4% annualized return on investment and a County contribution of \$1 million per year. The five-year average annual return rate is 5.09% is also exceeding County's expectations for investment performance, which, if continued, would accelerate the retirement of unfunded pension liability sooner than 2045. In February 2021, the County commenced depositing funds into its PARS account for prefunding OPEB liability. The balance in the OPEB account as of April 30, 2024 is \$525,779 with a year-to-date investment return of 11.22%. Again, this is a long-range strategy, and the investment returns are expected to rise in future years.

Intrafund Transfers include a negative \$5,000 (essentially a revenue) in Intrafund Rents/Leases related to the Farm Advisor's building lease. This account is budgeted at \$5,000 annually.

Use of Fund Balance

Increase in Obligated Fund Balance is recommended at \$5,000:

- \$5,000 is recommended to be placed in the Committed Fund Balance for Farm Advisor/Ag Building account (#31205). This designation will be used to offset costs for any future improvement to or replacement of the joint Agricultural Commissioner/Farm Advisor facility

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

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1209	
Unit Title: GENERAL REVENUES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	74,881	14,506	24,000	0	-100.0
INTRAFUND TRANSFERS	-762,924	-843,885	-843,885	-255,348	-69.7
INCREASES IN RESERVES	0	0	5,689,468	0	-100.0
OTHER FINANCING USES	5,863,678	10,408,456	10,329,240	526,581	-94.9
NET BUDGET	5,175,635	9,579,077	15,198,823	271,233	-98.2
REVENUE					
TAXES	39,827,733	23,506,062	39,544,555	41,181,505	4.1
LICENSES, PERMITS, FRANCHISES	2,555,657	2,172,221	2,200,000	2,200,000	0.0
FINES, FORFEITURES, PENALTIES	46,502	38,035	38,650	42,000	8.7
REVENUE USE MONEY PROPERTY	477,814	1,826,293	274,240	314,240	14.6
INTERGOVERNMENTAL REVENUES	233,151	191,309	235,056	275,000	17.0
CHARGES FOR SERVICES	6,743,554	4,419,370	7,123,580	8,203,078	15.2
MISCELLANEOUS REVENUES	1,689,530	1,253,575	1,450,000	1,180,000	-18.6
OTHER FINANCING SOURCES	252,000	625,193	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	11,135,575	218,274	-98.0
UNDESIGNATED FUND BALANCE	4,105,696	22,377,628	15,925,947	3,932,337	-75.3
TOTAL OTHER REVENUE	55,931,637	56,409,686	77,927,603	57,546,434	-26.2
UNREIMBURSED COSTS	-50,756,002	-46,830,609	-62,728,780	-57,275,201	-8.7
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-11 of the Schedules Section.

Purpose / Program Description

The General Revenues budget unit accounts for the non-department-specific revenues of the County's General Fund. General revenues include property taxes, fines, sales and use taxes, various revenues from the State, miscellaneous taxes, and other revenues, which are not accounted for in other budget units. In the Recommended Budget, the estimated unassigned fund balance expected to be available is included in the General Revenues budget and is used to balance the budget. These general revenues finance the "Unreimbursed Cost" of all other budget units within the General Fund, Health Fund, Trial Courts Fund, and Public Safety Fund.

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

Major Budget Changes

Intrafund Transfers

- (\$588,537) Decrease in Intrafund Overhead charges (shown as a negative expenditure) due to changes in the County's Annual Cost Plan

County Administrative Office General Revenues (1-209)

Steven M. Smith,
County Administrator

Increases in Reserves

- (\$1,000,000) Decrease in contributions to the General Reserve (\$500,000) and Budget Stabilization (\$500,000)

Other Financing Uses

- (\$9,802,569) Decrease due to payoff of the Gray Avenue property debt and return of development impact fees (DIF) to the Health and Human Services DIF fund were one time in nature

Revenues

- \$1,355,490 Increase in overall Property Tax revenues
- \$191,375 Increase in Property Tax in Lieu of Vehicle License Fees
- \$77,085 Increase in Sales Tax per estimates from HdL Sales Tax Consultants
- \$1,205,524 Increase in Overhead Cost Plan reimbursement revenue from non-General Fund departments and agencies
- \$40,000 Increase in Interest Revenue
- (\$150,000) Decrease in anticipated Tobacco Tax revenue
- (\$120,000) Decrease in contribution related to the dissolution of Yuba City Redevelopment Agency
- (\$10,917,301) Decrease in use of committed fund balance which was used to pay off Gray Avenue debt and return DIF funds
- (\$11,993,610) Decrease in Unassigned Fund Balance carried forward into the budget year

Program Discussion & Recommended Budget

The estimated revenues in the General Revenue budget (including Intrafund revenue, but not including use of Unassigned and Committed fund balance) is \$53,395,823, which is an increase of \$2,529,742 (5.0%) compared to the FY 2023-24 Adopted Budget. Appropriations in this budget, which are a combination of operating transfers out, increases in reserves, and a negative appropriation for cost plan revenue total \$271,233, a \$14,927,590 decrease (-98.2%) from the FY 2023-24 Adopted Budget. Net General Fund available for appropriation is \$57,275,201, a decrease of \$5,453,579 (-8.7%). The decrease is largely related to elimination of one-time funds used for payoff of capital debt and diminishing unassigned fund balance.

County Administrative Office

General Revenues (1-209)

Steven M. Smith,
County Administrator

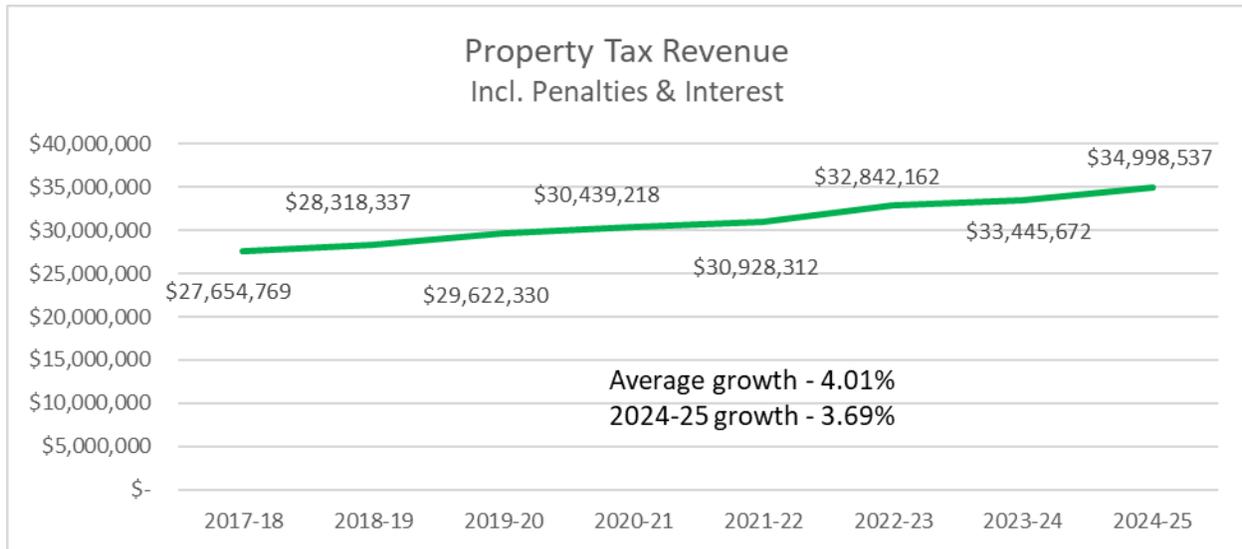
Historically, the County's major sources of General Fund revenue have been property tax and sales and use tax. In FY 2004-05, significant changes occurred in the way the major revenue streams are received from the State. Prior to 2004, a primary source of revenue for California counties was vehicle license fees. In 2004, newly elected Governor Schwarzenegger reduced the vehicle license fees dramatically, which would have caused a significant hardship for counties. Due to the voter-approved Proposition 1A (Protection of Local Government Revenues Act of November 2004), the State now receives the motor vehicle revenues and has “swapped” that revenue for property tax that would have been retained by the state. That revenue is budgeted in the Property Tax In-Lieu – Vehicle License Fee account. The intent of Prop 1A was to protect revenues collected by local governments (cities, counties, and special districts) from being transferred to the California state government for statewide use. This was a permanent change to the County-State relationship regarding these revenues, and the County will continue to receive Property Tax revenues in lieu of vehicle license fees. Property Tax In-Lieu - Vehicle License Fee revenues are calculated each year by a formula determined by the State Controller’s Office. It should be noted that these In-Lieu Property Tax revenues are not related to, nor should they in any way impact, the amount received in the Property Tax – Secured account.

Overall, ongoing revenues are stable, but growth is relatively slow.

Property Taxes

For FY 2024-25, property tax revenues (including current secured, current supplemental, current unsecured, prior unsecured and property tax in lieu of Motor Vehicle License Fees) are projected to be approximately \$35.0 million, an increase of 4.01% from projected FY 2023-24 revenue and by \$1,552,865 (4.6%) from the FY 2023-24 Adopted Budget. About half of this growth, however, reflects the end of a three-year payback of \$2.25 million (approximately \$775,000 per year) in property tax to the state, which was completed in FY 2023-24. The County originally set aside \$1.55 million in funds in FY 2021-22 to offset payments in FY 2022-23 and FY 2023-24, and those funds have now been exhausted.

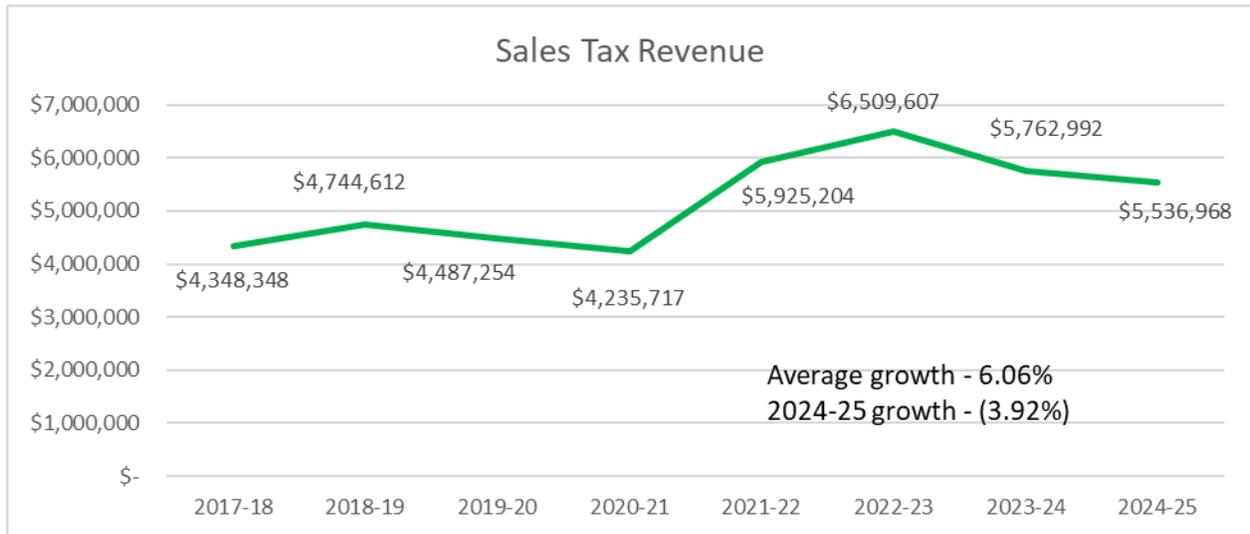
Sutter County uses a Teeter Plan, which allows the County to distribute property taxes to schools and other tax-receiving agencies as though there were no delinquent taxes due. The County then retains any penalty and interest revenue as the delinquent taxes are collected. Penalties and interest from delinquent taxes are projected at \$462,000 in the budget year, a decrease of \$38,000 (-7.6%) from the FY 2023-24 Adopted Budget.



Sales and Use Tax

A second change in 2004, commonly referred to as the “Triple Flip,” allowed the state to divert one quarter of the 1% Bradley-Burns sales tax paid to counties and cities, replacing it with property taxes that would have gone to K-12 schools and community colleges. The schools and colleges were held harmless, as the state made up the loss of property taxes under the Proposition 98 guarantee of state funding. The additional sales tax revenue that went to the state was used to pay off Economic Recovery Bonds. When the bonds were fully paid in FY 2015-16, the Triple Flip was ended, and sales tax paid to the County was restored to the full 1% level. It was projected by the State and most local jurisdictions that the net effect upon cities and counties would be minimal.

For Sutter County, however, the end of the Triple Flip resulted in a significant overall decrease in revenue in FY 2016-17. Sales Tax rebounded in FY 2017-18 and grew by \$396,264 (9.1%) from FY 2017-18 to FY 2018-19. In projecting Sales Tax Revenue for FY 2023-24 and FY 2024-25, the CAO’s office relies on estimates from the County’s sales tax consultant, Hinderliter de Llamas and Associates (HdL), which takes into consideration the local and statewide economic conditions, including inflation. Sales tax revenues are projected to decline by \$746,615 (-11.47%) from FY 2022-23 to FY 2023-24. FY 2024-25 should see a further decrease of \$226,024 (-3.92%). This takes sales tax down to its lowest level since FY 2020-21 when pandemic-related online sales increases drove a year-over-year increase of \$1.69 million (39.89%). Beginning in FY 2020-21, a major online retailer changed the way it accounts for sales tax collected and now allocates to the jurisdiction where distribution centers are located when the distribution center is in California. This has resulted in some loss of sales tax revenue for purchases made in Sutter County but shipped from major metropolitan areas where distribution centers are located.



Other Discretionary Revenues

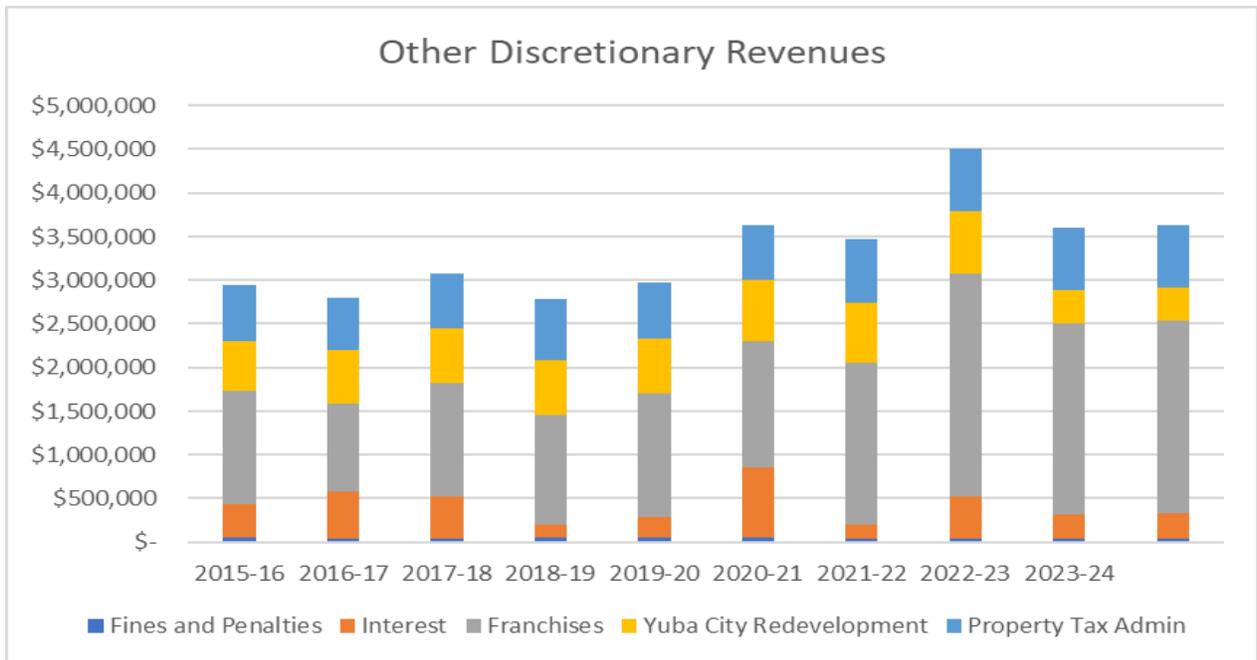
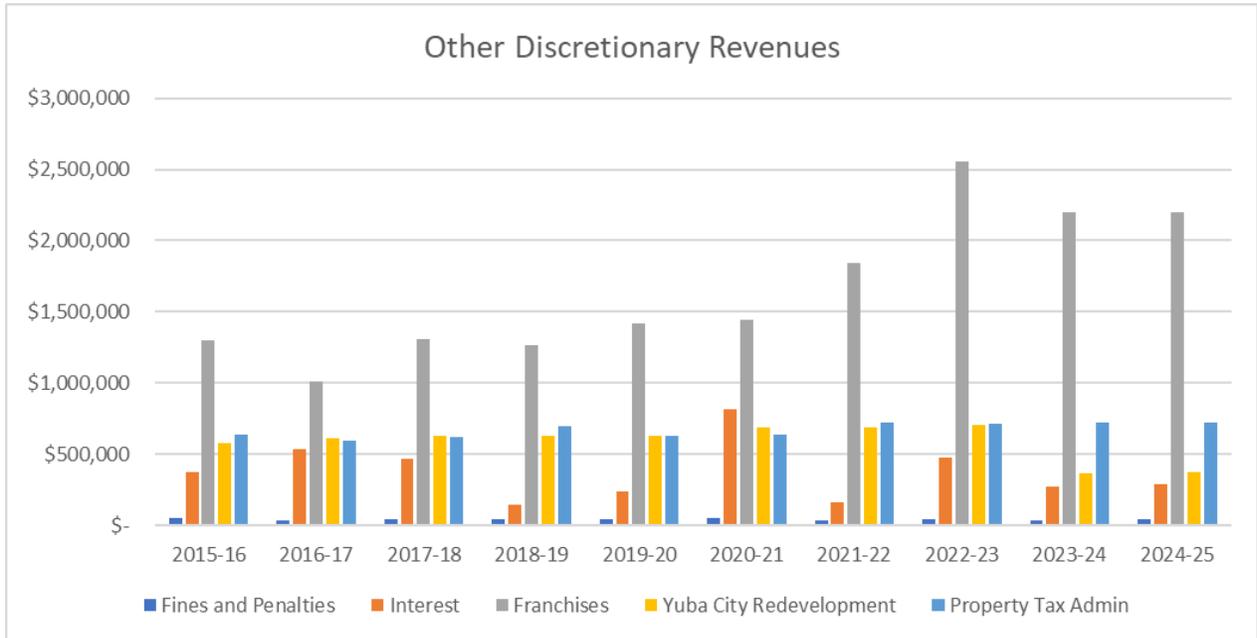
The County receives a share of Court fines and penalties, which have declined significantly over the past several years. Total Fines and Penalties revenue for FY 2024-25 is projected at \$42,000, a slight increase from the FY 2023-24 Adopted Budget, but reflective of actual revenues received.

Interest revenue has increased somewhat over the past year. Interest revenue is projected at \$290,000 for FY 2024-25, an increase of \$40,000 over the FY 2023-24 Adopted budget, indicative of higher interest rates as well as the County’s stronger cash position due to increases in reserves over the past several years. The interest projection is reduced slightly by a change in methodology that nets interest revenues by Treasury Fees, formerly an expenditure.

The County receives Franchise Fee revenue from four sources: PG&E, Recology Yuba-Sutter, AT&T, and Comcast, with the majority of the fee revenue coming from PG&E. Because the PG&E franchise fee is tied to electric and gas use, this revenue source fluctuates from year to year. However, overall, Franchise Fee revenue from PG&E increased in FY 2023-24. Total franchise fee revenue is budgeted at \$2.2 million, the same amount as the FY 2023-24 Adopted Budget and reflective of revenue estimates for the current year. With the statewide dissolution of Redevelopment Agencies in 2011, the County began receiving a portion of property taxes that were originally committed to the City of Yuba City for redevelopment projects. Revenues have been growing slightly over the past few years but are projected to decline in FY 2023-24 by \$120,000. For FY 2023-24, the County expects to receive \$380,000 in revenue from this source.

The County, as the assessing and collecting agency for property taxes, receives revenue from the state for administration of the property tax programs. This revenue has remained relatively flat over the past five years, and is projected at \$565,000 in the budget year, approximately the same amount that was received in FY 2017-18.

Together, these revenue sources are expected to generate approximately \$4.4 million in additional discretionary revenue to the County in FY 2024-25, the same as FY 2023-24. Charts below show the changes in the individual revenue sources as well as the combined effect since FY 2015-16.



County Administrative Office

General Revenues (1-209)

Steven M. Smith,
County Administrator

Appropriations in this budget include Transfers-Out for the General Fund share of two projects in FY 2024-25.

- \$260,000 Transfer for the Workday Enterprise Resource Planning (ERP) implementation, funded by cancellation of fund balance in the General Fund committed for Capital Projects.
- \$218,274 Access Control Panel upgrade funded by the General Fund

Currently, the General Reserve and the Budget Stabilization Reserve are, respectively, to be funded at their policy level of 5% of net General Fund appropriations. Appropriations do not include increases to reserves.

Use of Fund Balance

The estimated available Unassigned Fund Balance for the budget year is \$3,932,337, which is a decrease of nearly \$12 million from the FY 2022-23 ending Unassigned Fund Balance. This represents carry-forward monies generated from ongoing County operations in FY 2023-24, which is used to fund ongoing County expenditures in FY 2024-25. The carry-over fund balance is generated by savings in the current year. For FY 2023-24, this savings was far lower than in previous years due to negotiated raises and lower turnover rates. As was noted in the General Revenues budget narrative for FY 2023-24, this “spend down” of Unassigned Fund Balance was not unforeseen.

The FY 2024-25 budget includes cancellation of \$218,274 in fund balance committed for Capital Projects for an access control panel project.

It is important to note that the actual available Fund Balance will not be known until the financial books of the County are closed by the Auditor-Controller’s Office, and it is likely that the actual fund balance will differ from what is included in this recommendation. At this time, it is anticipated that any change in Fund Balance available that results from the closing of the County books at year-end will be adjusted to increase Unassigned Fund Balance in the General Fund. If significantly less revenue is received than anticipated, staff will return to the Board of Supervisors with revised recommendations. If more revenue is received, it is strongly recommended that funds be used to restore the \$1.1 million contribution to the County’s Pension and Other Post Employment Benefit (OPEB) trust accounts that was eliminated from the Recommended Budget to avoid deeper cuts in services.

**County Administrative Office
Contingency (9-900)**

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 9900	
Unit Title: CONTINGENCY					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
PROVISIONS FOR CONTINGENCIES	0	0	1,342,505	1,280,000	-4.7
NET BUDGET	0	0	1,342,505	1,280,000	-4.7
UNREIMBURSED COSTS	0	0	1,342,505	1,280,000	-4.7
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-14 of the Schedules Section.

Purpose

The General Fund Contingency budget, prepared by the County Administrator’s Office, is used for unanticipated costs occurring in all General Fund-related County operations during the fiscal year. It acts as a hedge against unanticipated adverse state and federal budget actions, may fund mid-year employee salary and benefits adjustments, and provides funds for unanticipated needs that may occur during the course of the fiscal year.

The zeroes shown in the “Actual” columns for prior years can appear misleading. To avoid double-counting of expenditures within the General Fund, the Auditor-Controller’s Office reduces the budgeted amount in the Contingency Reserve and adds to the budgeted amount in the receiving budget unit when a transfer is made or, if unanticipated funding is received in a subsidiary fund of the General Fund, the Contingency Reserve is increased. For FY 2023-24, a total of \$110,828 is anticipated to be spent from contingency included budgeting for an increase in anticipated funding from the Department of Justice Tobacco Grant increasing contingency reserve balances by \$4,564, a decrease of (\$27,392) in contingency for unanticipated costs related to the Fire Engine purchased by CSA-F, a decrease of (\$20,000) to replace the gate controller for the Office of Emergency Services, , a (\$38,000) decrease in contingency to pay for the Public Guardian Panoramic Software and a decrease of (\$30,000) in contingency to pay for the rise in Indigent Burial costs.

Recommended Budget

The Recommended Appropriation is \$1,280,000, which represents approximately 1.5% of recommended total General Fund appropriations (excluding the Contingency). This is a decrease of \$62,505 (-4.7%) from the FY 2023-24 Adopted Budget. The appropriation is consistent with Administrative Policy #504 – *Budget and Financial Management*, adopted by the Board of Supervisors on January 23, 2024.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					Dept: 2401
Unit Title: EMERGENCY SERVICES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	366,078	350,493	559,207	622,706	11.4
SERVICES AND SUPPLIES	407,851	173,248	350,630	268,502	-23.4
OTHER CHARGES	37,032	43,203	29,578	130,379	340.8
CAPITAL ASSETS	159,627	268,066	0	0	0.0
INTRAFUND TRANSFERS	-3,234	-2,905	-3,000	5,500	-283.3
OTHER FINANCING USES	85,403	2,775	2,876	28,983	907.8
NET BUDGET	1,052,757	834,880	939,291	1,056,070	12.4
REVENUE					
INTERGOVERNMENTAL REVENUES	524,589	174,599	365,787	570,775	56.0
CHARGES FOR SERVICES	135,448	56,445	92,000	82,000	-10.9
MISCELLANEOUS REVENUES	668	4,458	750	4,000	433.3
OTHER FINANCING SOURCES	37,794	0	0	0	0.0
TOTAL OTHER REVENUE	698,499	235,502	458,537	656,775	43.2
UNREIMBURSED COSTS	354,258	599,378	480,754	399,295	-16.9
ALLOCATED POSITIONS	3.00	4.00	4.00	4.00	0.0

Budget detail can be found on page SC-15 of the Schedules Section.

Mission / Program Discussion

The Office of Emergency Management (OEM) oversees the County’s comprehensive emergency management program, addressing all hazards. This includes identifying potential threats, devising response plans and protocols, suggesting strategies for hazard mitigation, conducting staff training and response drills, overseeing the Emergency Operations Center (EOC), managing Emergency Management Performance grants (EMPG) and Homeland Security Grants (HSGP), disseminating preparedness information to the public, fostering collaboration with allied agencies, and coordinating the County’s response and recovery efforts during significant emergencies and disasters.

Goals / Accomplishments

In FY 2024-25, the Office of Emergency Management (OEM) will continue to prioritize enhanced coordination and collaboration among public safety and service providers serving the citizens of Sutter County. This includes facilitating communication and cooperation between various agencies to ensure a unified response to emergencies. Additionally, OEM will focus on achieving comprehensive emergency management objectives, spanning mitigation, preparedness, response, and recovery efforts. By providing planning, training, and coordination, OEM aims to strengthen the county's resilience and ability to effectively manage emergencies of all types.

OEM will prioritize compliance and standardization by ensuring adherence to state and federal mandates related to emergency management, as well as the implementation of the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS). This will help streamline operations and improve interoperability between agencies during emergency response efforts.

Grant administration and project management will remain a key focus for OEM in the upcoming fiscal year. By administering public safety grants and providing project management assistance to eligible allied agencies, OEM will work to enhance the county's overall capacity to prevent, respond to, and recover from emergencies and disasters. These efforts will support the implementation of various initiatives aimed at building community resilience and disaster preparedness.

Lastly, OEM will continue to prioritize continuous improvement and innovation in its emergency management practices. This includes evaluating and refining existing processes, incorporating lessons learned from past incidents, and exploring new technologies and strategies to enhance emergency response capabilities. By staying proactive and adaptable, OEM will remain at the forefront of emergency management efforts in Sutter County.

FY 2023-24 Accomplishments:

In the previous fiscal year (FY 2023-24), the Office of Emergency Management (OEM) achieved several significant accomplishments:

1. Completed Emergency Operations Plans (EOPs) for all Local Management Areas (LMAs), ensuring that each area had a comprehensive plan in place to effectively respond to emergencies.
2. Conducted Emergency Operations Center (EOC) exercises, providing valuable training and practice for key personnel to enhance their readiness and coordination during crisis situations.
3. Hired an Emergency Services Coordinator, adding dedicated expertise to the OEM team and strengthening the county's emergency management capabilities.
4. Purchased and equipped two trailers, which can be deployed to provide additional resources and support during emergencies, enhancing the county's response capabilities.
5. Established a new office space, providing a centralized location for OEM operations and facilitating collaboration and communication among team members and partner agencies.
6. Implemented EOC software, streamlining communication and information management processes within the Emergency Operations Center and improving overall response efficiency.

These accomplishments demonstrate OEM's commitment to enhancing coordination, preparedness, and resilience in Sutter County, laying a solid foundation for continued success in the years ahead.

Major Budget Changes

Salary & Benefits

- \$63,499 Increase due to addition of 1.0 FTE Emergency Services Coordinator position and 1.0 FTE Emergency Services Coordinator-LT position, approved in FY 2023-24

Services and Supplies

- (\$82,128) Decrease primarily due to a reduction in Professional/Specialized Services

Revenues

- (\$43,420) Decrease in the FY2022 Fire Safe Grant
- \$125,000 Increase due to the DWR Drought Resiliency Grant
- (\$15,000) Decrease in Mutual Aid

Recommended Budget

Recommended appropriations are \$1,056,070, which is an increase of \$116,779 (12.4%) from the FY 2023-24 Adopted Budget. The General Fund provides \$399,295 (37.8%) of the financing for this budget unit, which is a decrease of \$81,459 (16.9%) compared the FY 2023-24 Adopted Budget.

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$85,285 as follows:

- Decrease in Professional/Specialized Services of \$60,000
- Additional decrease in other areas of Supplies & Supplies of \$25,285

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					
Unit Title: FIRE SERVICES ADMINISTRATION					Dept: 2402
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	282,747	215,627	282,102	300,950	6.7
SERVICES AND SUPPLIES	37,062	46,150	60,709	61,873	1.9
OTHER CHARGES	6,165	5,820	5,480	22,868	317.3
CAPITAL ASSETS	1,012	0	0	0	0.0
INTRAFUND TRANSFERS	3,234	2,905	3,000	3,500	16.7
OTHER FINANCING USES	906	969	1,071	2,019	88.5
NET BUDGET	331,126	271,471	352,362	391,210	11.0
REVENUE					
INTERGOVERNMENTAL REVENUES	10,026	0	0	0	0.0
CHARGES FOR SERVICES	30,918	8,797	27,500	20,000	-27.3
MISCELLANEOUS REVENUES	1,850	1,273	750	1,000	33.3
OTHER FINANCING SOURCES	15,821	0	0	0	0.0
TOTAL OTHER REVENUE	58,615	10,070	28,250	21,000	-25.7
UNREIMBURSED COSTS	272,511	261,401	324,112	370,210	14.2
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	0.0

Budget detail can be found on page SC-18 of the Schedules Section.

Mission / Program Discussion

Fire Services Administration is responsible for coordinating and administering the County’s fire protection programs and the activities of three County Service Areas (CSAs) for which the Board of Supervisors is the governing board. These CSAs operate seven fire stations across the County to provide fire protection services. The Fire Services Manager/Fire Chief is the sole position within this budget unit. As the lead Fire Investigator, the Fire Chief investigates fire incidents to determine cause and origin and manages the Departmental Investigations Unit. Additionally, the Fire Chief coordinates annual budgets, acts as the County Fire Marshal to enforce adopted fire codes and ordinances, and prepares apparatus specifications for the following CSAs.:

CSA-C (0-309): This Service Area consists of the East Nicolaus Volunteer Fire Department operating out of two stations located in the communities of East Nicolaus and Rio Oso.

CSA-D (0-311): This Service Area consists of the Pleasant Grove Volunteer Fire Department operating out of two fire stations.

CSA-F (0-305): This Service Area covers the largest portion of the County and includes the communities of Sutter, Live Oak, and Oswald/Tudor. Fire protection is provided to the City of Live Oak by contract.

Goals/Accomplishments

The Fire Chief functions include promptly addressing emergencies, accurately examining, and assessing all forthcoming commercial constructions, and maintaining comprehensive oversight of rescue missions, firefighting endeavors, and responses to hazardous materials releases within the CSAs. Additionally, the Fire Chief serves as County Fire Marshal, ensuring strict enforcement of established fire codes and ordinances. Furthermore, the Fire Chief will carefully craft apparatus specifications for the CSAs, and act as a liaison for the County Fire Services, engaging with various jurisdictions, emergency responders, governing bodies, and the public.

Major Budget Changes

Salaries and Benefits

- \$18,848 Increase in negotiated salaries and related benefits

Services and Supplies

- (\$461) Decrease in ISF IT Services Used
- \$5,388 Increase in ISF Liability Premium
- (\$1,134) Decrease in ISF Property/General Premium

Revenues

- (\$10,000) Decrease in Mutual Assistance
- \$2,500 Increase in Interfund Building Inspection

Recommended Budget

Appropriations are recommended at \$391,210, which is an increase of \$38,848 (11.0%) from the FY 2023-24 Adopted Budget. The General Fund provides \$370,210 (94.63%) of the financing for this budget unit, which is an increase of \$46,098 (14.2%) over the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0305 - COUNTY SERVICE AREA F				Dept: 0305	
Unit Title: COUNTY SERVICE AREA F					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,828,930	2,203,783	3,106,672	3,769,366	21.3
SERVICES AND SUPPLIES	1,366,610	832,298	985,622	1,407,858	42.8
OTHER CHARGES	150,508	131,510	131,607	145,250	10.4
CAPITAL ASSETS	776,563	22,497	0	0	0.0
OTHER FINANCING USES	30,769	32,505	32,690	52,679	61.1
NET BUDGET	5,153,380	3,222,593	4,256,591	5,375,153	26.3
REVENUE					
TAXES	2,190,226	1,399,662	2,072,600	2,200,800	6.2
FINES, FORFEITURES, PENALTIES	20,100	0	15,000	5,000	-66.7
REVENUE USE MONEY PROPERTY	-33,015	36,708	2,000	1,000	-50.0
INTERGOVERNMENTAL REVENUES	213,767	16,233	17,186	18,000	4.7
CHARGES FOR SERVICES	1,209,654	528,639	797,500	1,045,735	31.1
MISCELLANEOUS REVENUES	37,253	8,425	0	5,000	100.0
OTHER FINANCING SOURCES	1,515,125	22,497	1,325,000	2,099,618	58.5
CANCELLATION OF OBLIGATED FB	0	0	27,305	0	-100.0
TOTAL OTHER REVENUE	5,153,110	2,012,164	4,256,591	5,375,153	26.3
UNREIMBURSED COSTS	270	1,210,429	0	0	0.0
ALLOCATED POSITIONS	23.00	22.00	22.00	22.00	0.0

Budget detail can be found on page SC-21 of the Schedules Section.

Mission / Program Discussion

Consistent with the mission and values of Sutter County Fire Services, County Service Area F is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within approximately 254 square miles of the County. This area includes the City of Live Oak, which is served under contract, the community of Sutter, and the unincorporated area from the Butte County line to the Nicolaus Bridge, excluding the Fire Protection Districts. This budget unit operates three fire stations and has an equipment inventory of thirteen engines, including four structural firefighting engines (Type I), three wild-land engines (Type III), three water-tenders, two grass fire units, and one heavy rescue/hazardous materials truck. Active personnel include two Battalion Chiefs, nine Captains, five Engineers, four Firefighters and seventeen volunteers. The 2020 Census report lists the population of CSA-F as 27,628, including the contracted City of Live Oak.

The Fire Department has been rated by the Insurance Services Office (ISO) as Class 4 in the Sutter Community Services District, Class 4 in the City of Live Oak, and Class 5 in all non-hydranted areas within five miles of a fire station (one of only three fire departments in the State of California with this rating for non-hydranted areas). Areas located beyond five miles of a fire station are rated as Class 10. Each rating number represents a fire defense and physical condition measurement

relative to insurance risk. Lower values indicate less insurance risk and often equate to lower insurance costs for residents.

CSA-F operates on a combination of revenues primarily from dedicated property taxes, the special fire tax approved by residents of CSA-F, mutual aid reimbursement, insurance cost recovery, and the contract with the City of Live Oak, which pays for operation of a station located in that city. Over time, the revenues generated by CSA-F have not kept pace with the escalating cost of operating stations staffed with full time firefighters. In the past four years, the Board of Supervisors has used County General Fund, Coronavirus Aid, Relief and Economic Security (CARES) Act, and American Rescue Plan Act (ARPA) funds for one-time costs such as purchase of equipment (including fire engines) and to subsidize CSA-F's operating deficit. In 2022, the Board of Supervisors placed Measure A, a one percent countywide sales tax measure, on the ballot, which would have funded CSA-F and the County's rural fire districts had it passed. However, Measure A narrowly lost. CSA-F previously applied for and received federal Staffing for Adequate Fire and Emergency Response (SAFER) grant funding that ran out at the end of February 2023. The Fire Chief, on behalf of CSA-F, applied for SAFER funding in the most recent grant period, but the grant was not awarded. The Chief has also applied for three-year grant funding in the next round to be awarded later this year, but CSA-F will not know if funds will be awarded until late 2024, and funding would not commence until Spring 2025. Without SAFER grant funding, the ongoing revenue falls short of supporting the existing service levels.

Even with SAFER grant funding, it cannot be stated strongly enough that CSA-F lacks adequate ongoing financial resources to address all staffing, equipment, training, and facility requirements for the foreseeable future and a viable, non-General Fund solution must be identified immediately. In the FY 2024-25 Recommended Budget, a contribution of one-time funding accounts for 39% of the revenue necessary to operate the department. CSA-F was never intended to be a financial responsibility of the County General Fund and, in fact, state law places limits on the transfer of County General Fund dollars to a special district, independent or dependent. The Board of Supervisors has allocated millions of dollars in one-time monies to assist the CSA, but now facing significant cost increases, this County Service Area must achieve financial autonomy by either generating sufficient revenue or scaling services to align with ongoing available resources.

Accomplishments & Goals

During the 2023 calendar year, the Department responded to 1,789 calls out of the Live Oak Station, 758 calls out of the Oswald Tudor Station, and 602 calls out of the Sutter Fire Station. Additionally, the Department responded to Mutual Aid requests in the counties of Colusa, Lake and Siskiyou during the 2023 wildland fire season. State regulations require personnel to undergo more specialized training. Personnel have been trained and certified in confined space rescue, high angle rope rescue, swift water rescue, and trench rescue techniques. All career personnel are certified Emergency Medical Technicians with a defibrillator endorsement (EMT-1D) and a majority are Hazardous Materials Technicians or Specialists.

In FY 2024-25, the Department will continue to:

- Conduct fire inspections, fire hydrant testing, fire investigations, and assist other fire departments in the County with those duties
- Conduct fire prevention programs at all elementary schools within its jurisdiction
- Maintain a strong commitment to the State Mutual Aid System
- Continue to be a signatory agency to the Yuba Sutter Hazardous Materials Response Team (YSHMRT). This team provides hazardous materials emergency response within Sutter and Yuba Counties

Major Budget Changes

Salaries & Benefits

- \$662,694 Increase in negotiated salary and related benefits to base pay and longevity pay
- (\$270,114) Decrease due to 2.0 FTE vacant Fire Engineer positions remaining unfunded

Services & Supplies

- \$6,000 Increase in Fuel & Oil
- \$10,000 Increase in Small Tools
- \$297,957 Increase in ISF Liability Premium
- \$22,021 Increase in ISF Property/General Premium
- \$60,314 Increase in ISF Worker's Compensation Premium

Revenue

- \$128,200 Increase in projected property tax revenue
- \$2,099,618 Increase in Operating Transfer In from ARPA (O-269) for the departmental need

Recommended Budget

Appropriations are recommended at \$5,375,153, which is an increase of \$1,118,562 (26.3%) from the FY 2023-24 Adopted Budget. Major funding is provided through property taxes, special taxes, City of Live Oak contract revenues, and interest earnings. This budget unit was initially designed to operate independently, relying on its property tax base and Special Fire Tax revenue without needing financial support from other sources including the General Fund. On January 23, 2024, the Board of Supervisors approved the remaining federal American Rescue Plan Act (ARPA) funds to provide one-time funding in the FY 2024-25 Recommended Budget to stabilize service levels in CSA-F through December 31, 2024 and to use any remaining funds plus accrued interest to support unreimbursed operating costs within the Public Safety Fund through December 31, 2024, resulting in 22.8% of the County's total ARPA funds committed to CSA-F.

The current tax revenue, which encompasses the Special Fire Tax, falls short of meeting the escalating operational expenses of the Fire Department. Without the infusion of new revenue, the Department must explore avenues to augment income or implement cost-cutting measures, potentially leading to a reduction in community service levels. This reduction could result in longer response times and elevated ISO ratings in affected areas, consequently raising the prospect of increased home and property insurance costs in those areas.

The Department must continue to un-fund two vacant Fire Engineer positions and has applied for the 2023 FEMA SAFER grant for assistance with staffing.

Use of Fund Balance

The CSA-F fund contains a Restricted Fund Balance in the amount of \$627,519 as of July 1, 2023.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0309 - CNTY SERVICE AREA C-E NICOLAUS					
Unit Title: CNTY SERVICE AREA C-E NICOLAUS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	81,003	95,531	169,297	191,327	13.0
OTHER CHARGES	10,157	17,077	29,109	74,469	155.8
CAPITAL ASSETS	116,036	138,438	0	39,345	100.0
INCREASES IN RESERVES	0	0	60,394	0	-100.0
NET BUDGET	207,196	251,046	258,800	305,141	17.9
REVENUE					
TAXES	278,269	178,970	233,500	267,842	14.7
REVENUE USE MONEY PROPERTY	6,935	91,496	15,000	13,600	-9.3
INTERGOVERNMENTAL REVENUES	2,472	1,175	2,300	2,300	0.0
CHARGES FOR SERVICES	0	0	8,000	8,000	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	13,399	100.0
TOTAL OTHER REVENUE	287,676	271,641	258,800	305,141	17.9
UNREIMBURSED COSTS	-80,480	-20,595	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-24 of the Schedules Section.

Mission / Program Discussion

The East Nicolaus Volunteer Fire Department (CSA-C) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The service area encompasses approximately sixty-two square miles. The most recent report lists the population at 1,571 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

The East Nicolaus Volunteer Fire Department is comprised of two fire stations. The main station (Station 1) is located at 1988 Nicolaus Avenue in East Nicolaus and houses six pieces of fire equipment. The Sub-Station (Station 2) is located at 176 Pleasant Grove Road in Rio Oso and currently houses one Type 6 grass fire engine.

The Department consists of one shared Volunteer Fire Chief, one shared Assistant Chief, one shared Extra-Help Fire Engineer, one shared Extra-Help Firefighter with Pleasant Grove Volunteer Fire Department, and 10 Volunteer Fire Fighters. CSA-C is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. All personnel are trained in emergency care and cardiopulmonary resuscitation.

Accomplishments & Goals

The Department responded to 310 calls for service in 2023. The East Nicolaus Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- \$4,000 Increase in Clothing/Personal
- \$3,000 Increase in Small Tools
- \$3,000 Increase in Utilities
- \$3,890 Increase in Physicals
- \$7,228 Increase in ISF Property/General Premium

Capital Assets

- \$39,345 Addition of PCT50 Extraction Combination Tool

Revenues

- \$30,000 Increase in Property Tax Current Secured
- \$13,399 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$305,141, which is an increase of \$46,341 (17.9%) from the FY 2023-24 Adopted Budget. There is no General Fund impact in this budget unit. All funding is provided through property taxes and interest.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$39,345 Purchase of PCT50 Extraction Combination Tool

Use of Fund Balance

The CSA-C fund contained a Restricted Fund Balance in the amount of \$1,204,409 as of July 1, 2023. The FY 2024-25 Recommended Budget includes use of \$13,399 in restricted fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0311 - CNTY SRVC AREA D-PLEASANT GROV					
Unit Title: CNTY SRVC AREA D-PLEASANT GROV					
				Dept: 0311	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	161,567	137,678	212,963	207,068	-2.8
OTHER CHARGES	10,091	19,354	30,517	85,422	179.9
CAPITAL ASSETS	142,319	138,438	0	81,156	100.0
INCREASES IN RESERVES	0	0	35,820	0	-100.0
OTHER FINANCING USES	228,958	0	0	0	0.0
NET BUDGET	542,935	295,470	279,300	373,646	33.8
REVENUE					
TAXES	334,880	220,427	256,500	319,536	24.6
REVENUE USE MONEY PROPERTY	11,284	101,260	12,000	12,400	3.3
INTERGOVERNMENTAL REVENUES	2,977	1,444	2,800	2,801	0.0
CHARGES FOR SERVICES	0	0	8,000	8,000	0.0
OTHER FINANCING SOURCES	228,958	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	30,909	100.0
TOTAL OTHER REVENUE	578,099	323,131	279,300	373,646	33.8
UNREIMBURSED COSTS	-35,164	-27,661	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-26 of the Schedules Section.

Mission / Program Discussion

The Pleasant Grove Volunteer Fire Department (CSA-D) is responsible for fire suppression, rescue, hazardous materials response, and fire prevention within this service area. The Department consists of one shared Volunteer Fire Chief with East Nicolaus Fire Department, one shared Extra Help Fire Engineer, and one shared Fire Fighter with East Nicolaus Volunteer Fire Department. Pleasant Grove Volunteer Fire Department currently has a total of 11 Volunteer Fire Fighters. CSA-D is managed by the Fire Services Manager/Fire Chief with assistance from a Volunteer Fire Chief. The service area encompasses approximately seventy-one square miles. The population report lists the population at 849 residents. Revenue to fund the Fire Department is derived primarily from property taxes.

The Pleasant Grove Volunteer Fire Department is comprised of two fire stations. The main station (Station 1) is located at 3100 Howsley Road in Pleasant Grove, and houses four pieces of fire equipment. The Sub-Station (Station 2) is located at the intersection of Sankey Road and Pleasant Grove Road in Pleasant Grove, and houses three pieces of fire equipment.

Accomplishments & Goals

All personnel are trained in emergency care and cardiopulmonary resuscitation. The Department responded to 328 calls for service in 2023. The Pleasant Grove Volunteer Fire Department has automatic and mutual aid agreements with neighboring fire agencies.

Major Budget Changes

Services and Supplies

- \$36,000 Decrease in Rents/Leases Structures/Ground
- \$10,263 Increase in ISF Property/General Premium
- \$39,345 Increase in Capital Asset Equipment-one combination extraction tool
- \$7,100 Increase in Capital Asset Equipment-one ProExpress extractor

Capital Assets

- \$39,345 Addition of PCT50 Extraction Combination Tool
- \$7,100 22 Pound Capacity Pro Express Soft Mount Extractor Washer

Revenues

- \$63,036 Increase in projected Property Taxes
- \$30,909 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$373,646 which is an increase of \$94,346 (33.8%) from the FY 2023-24 Adopted Budget. There is no General Fund impact from this budget unit. All funding is provided through property taxes and interest.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$39,345 Purchase of PCT50 Extraction Combination Tool
- \$7,100 Purchase of 22 Pound Capacity Pro Express Soft Mount Extractor Washer

Use of Fund Balance

The CSA-D fund contains a Restricted Fund Balance in the amount of \$1,329,139 as of July 1, 2023. The FY 2024-25 Recommended Budget includes use of \$30,909 in Restricted Fund Balance.

****INDIVIDUAL BUDGETS FOLLOW NARRATIVE****

Purpose

The Capital Projects Fund was established to enable improved tracking of large County building-related projects. The Capital Improvement Plan, which lists all currently planned projects is included as the last section in the FY 2024-25 Recommended Budget book.

Capital Improvement projects are set at a threshold of \$150,000 or more and are budgeted within the Capital Asset expenditure accounts. Projects estimated to be completed within one year are budgeted in the Capital Improvement Projects budget unit (1-800). Projects estimated to cross multiple fiscal years and/or with multiple funding sources are budgeted in the Capital Projects Fund within its own budget unit.

General maintenance projects that are budgeted less than \$150,000, are included in the Building Maintenance budget unit (1-700).

The following projects will be on hold in FY 2024-25:

- **District Attorney Office Relocation Project 1-809 – On Hold**
The County is currently in the process of evaluating feasible options to relocate the District Attorney's office.
- **1965 Live Oak Boulevard Homeless Shelter 1-814 - On Hold**
More Capital Improvement as needed.
- **Behavioral Health Parking Lot - 1819 - On Hold**
Due to Behavioral Health funding constraints, this Project is on hold.

Major Budget Changes & Program Discussions

Jail Expansion Project 1-807

This project, which is managed by the Development Services Department, reflects the Jail Expansion Project budget unit created to account for costs incurred for the Main Jail Expansion project. The major construction project, which spanned several years, was completed in FY 2019-20. The entire project cost \$19,094,774. Complete project funding, including State funding of \$9,253,950, County development impact fees of \$3,850,212, and the total contribution of \$5,932,773 from the County's General Fund, totals \$19,523,985. The remaining \$487,050 is held as State retention to be returned to the County General Fund.

The Development Services Department has been working with the State since FY 2022-23 to process the \$487,050 refund held by the State. The refund did not occur in FY 2022-23. On May 10, 2024, the State Public Works Board approved final revised costs which will allow the County to invoice for this refund. The County expects to receive the refund near the end of FY 2023-24 or

early FY 2024-25. Development Services will bring a budget adjustment to the Board of Supervisors at the time the refund is received in order to transfer that refund plus any Fund Balance from the project back to the General Fund.

Tri-County Regional Juvenile Rehabilitation Facility Project 1-808

Construction of the Tri-County Juvenile Rehabilitation Facility commenced in February 2021, overseen by Yuba County on behalf of the Tri-County Juvenile Rehabilitation Facilities, which also include Sutter and Colusa. Funding for the project was secured from both Round 1 and Round 2 of Senate Bill 81 (SB81). Situated at 938 14th Street in Marysville, the facility also provides program spaces, medical and therapy rooms, day rooms, administrative offices, a medical office, lobby, laundry facilities, and recreation yards. Throughout the project's development, modifications have been implemented in both the design and construction phases. On, October 12, 2023 the State Fire Marshal granted final occupancy, clearing the path for staff to begin occupying the facility. With just a few minor tasks left to finalize, the facility anticipates reaching full occupancy by the conclusion of FY 2023-24. Similarly, for FY 2023-24, there are no appropriations being proposed for FY 2024-25.

Workday Enterprise Resource Planning Software Implementation Project 1-820

On July 26, 2022, the Board of Supervisors approved a Consulting Agreement with Workday, Inc., totaling \$2,500,000, effective from July 28, 2022, through July 27, 2023, aimed at the deployment of Workday, Inc.'s Enterprise Resource Planning software. On April 22, 2024, Workday initiated operations for human resources and payroll, followed by finance processes on May 1, 2024. This implementation replaced a failing financial software application and automated numerous manual processes previously undertaken by the County, encompassing tasks such as employee onboarding, benefit enrollment, payroll management, budget verification procedures, document processing workflows (including personnel forms and expenditure claims), grants administration, and various other functionalities.

The total appropriations for the project in FY 2024-25 for the Capital Project Budget Unit 1-820, including software subscription, professional and specialized services for implementation, are recommended at \$308,654. The source for the project is from the General Fund committed fund balance for future capital projects.

Social Services Facility Improvement Project 1-821

This budget unit is established to account for multiple facility improvement projects among the Health Services Department's Social Services Branches. Total appropriations in FY 2024-25 are recommended at \$1,278,900, for the Children's Welfare Services relocation project. The project is expected to take multiple phases to be completed. Social Services provides the funding for this project, and there is no impact to the General Fund.

County Jail Facility Improvement Project(s) 1-822

This newer budget unit was established to account for multiple facility improvement projects in the County Jail. Total appropriations in FY 2023-24 were recommended at \$835,000 for two

**County Administrative Office
Capital Projects Fund (0016)**

*Steven M. Smith,
County Administrator*

projects. The first is the continuation of the Sheriff Data Center project (C231800009) authorized under FY 2022-23 Budget Unit 1-800. With this project crossing multiple years, the \$480,000 was transferred to Committed Fund Balance (31265) in budget Unit 1-822 to continue this project in FY 2023-24. The second project is to update the conduit at the Jail. The Community Corrections Partnership (CCP) approved a Jail Television/Communications System as the existing conduit within the Jail is at maximum capacity. This project is approved by the Community Corrections Partnership (CCP) to be funded with Public Safety Realignment funds in the amount of \$355,000 and is anticipated to be completed by the end of FY 2023-24. The third project is recommended for FY 2024-25 for light replacement in some portions of the Main Jail at \$175,000 to be funded with Fund 0262 County Jail Facilities Construction funds.

Use of Fund Balances

These budgets do not utilize any specific fund balances, except for the following:

- Project 1-820, Workday ERP: cancellation of Fund Balance of \$48,654
- Project 1-822, for Sheriff Data Center Project: cancellation of Fund Balance of \$175,000

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					Dept: 1820
Unit Title: WORKDAY ERP					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	72,598	0	0	0	0.0
SERVICES AND SUPPLIES	615,629	436,916	1,530,577	69,542	-95.5
CAPITAL ASSETS	1,200,000	10,875,137	1,300,000	239,112	-81.6
NET BUDGET	<u>1,888,227</u>	<u>11,312,053</u>	<u>2,830,577</u>	<u>308,654</u>	<u>-89.1</u>
REVENUE					
OTHER FINANCING SOURCES	4,139,144	9,632,100	542,142	260,000	-52.0
CANCELLATION OF OBLIGATED FB	0	0	2,288,435	48,654	-97.9
TOTAL OTHER REVENUE	<u>4,139,144</u>	<u>9,632,100</u>	<u>2,830,577</u>	<u>308,654</u>	<u>-89.1</u>
UNREIMBURSED COSTS	-2,250,917	1,679,953	0	0	0.0
ALLOCATED POSITIONS	1.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-29 of the Schedules Section.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: SOCIAL SERVICES FACILITY IMPRV					Dept: 1821
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	0	278,900	126,600	-54.6
CAPITAL ASSETS	0	0	1,000,000	1,152,300	15.2
NET BUDGET	0	0	1,278,900	1,278,900	0.0
REVENUE					
OTHER FINANCING SOURCES	0	0	1,278,900	1,278,900	0.0
TOTAL OTHER REVENUE	0	0	1,278,900	1,278,900	0.0
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-30 of the Schedules Section.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0016 - CAPITAL PROJECTS					
Unit Title: COUNTY JAIL FACILITY IMPROVEM					Dept: 1822
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
CAPITAL ASSETS	0	171,422	835,000	175,000	-79.0
NET BUDGET	0	171,422	835,000	175,000	-79.0
REVENUE					
OTHER FINANCING SOURCES	0	480,000	355,000	175,000	-50.7
CANCELLATION OF OBLIGATED FB	0	0	480,000	0	-100.0
TOTAL OTHER REVENUE	0	480,000	835,000	175,000	-79.0
UNREIMBURSED COSTS	0	-308,578	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-31 of the Schedules Section.

**Debt Services
Kyocera Debt Service (1-210)**

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES				Dept: 1210	
Unit Title: KYOCERA DEBT SERVICE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	1,776	64,738	76,231	77,946	2.2
CAPITAL ASSETS	53,561	0	0	0	0.0
OTHER FINANCING USES	374,474	0	0	0	0.0
NET BUDGET	429,811	64,738	76,231	77,946	2.2
REVENUE					
MISCELLANEOUS REVENUES	757	841	1,009	1,009	0.0
OTHER FINANCING SOURCES	429,055	63,896	75,221	76,937	2.3
CANCELLATION OF OBLIGATED FB	0	0	1	0	-100.0
TOTAL OTHER REVENUE	429,812	64,737	76,231	77,946	2.2
UNREIMBURSED COSTS	-1	1	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-32 of the Schedules Section.

Purpose / Program Discussion

This budget unit is prepared by the County Administrator’s Office and managed by the Auditor-Controller’s Office and the General Services Department.

Copier leases are directly billed to user departments, via Operating Transfer accounts, based on copier machine lease costs. The County entered into a new lease in July 2022, for a term of 60 months in a total amount not to exceed \$362,798.87, including sales tax.

Major Budget Changes

There are no major budget changes in FY 2024-25.

Recommended Budget

Recommended appropriations are \$77,946, which includes \$72,465 principal payment and \$7,741 interest payment per lease contract.

Use of Fund Balance

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

**Debt Services
Chevron Debt Service (1-211)**

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES				Dept: 1211	
Unit Title: CHEVRON DEBT SERVICE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	838,718	873,309	871,701	830,396	-4.7
NET BUDGET	<u>838,718</u>	<u>873,309</u>	<u>871,701</u>	<u>830,396</u>	<u>-4.7</u>
REVENUE					
REVENUE USE MONEY PROPERTY	2,540	7,518	0	0	0.0
OTHER FINANCING SOURCES	838,488	873,194	871,701	830,396	-4.7
TOTAL OTHER REVENUE	<u>841,028</u>	<u>880,712</u>	<u>871,701</u>	<u>830,396</u>	<u>-4.7</u>
UNREIMBURSED COSTS	-2,310	-7,403	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-33 of the Schedules Section.

Purpose / Program Discussion

This budget unit is prepared by the County Administrator’s Office and managed by the Auditor-Controller’s Office and the General Services Department.

In 2014, the Board of Supervisors approved a contract with Chevron Energy Solutions (CES) for an Energy Conservation Project. This is a 15-year contract and payments are due annually on February 27th, through 2029. During the course of construction of the project, debt service payments for the project were budgeted and paid from the Capital Project fund. After the construction was completed, budget unit 1-211 within Debt Services Fund, was established to make the lease payment based on lease payment schedule. Charges are allocated to benefited departments via Operating Transfer accounts.

Recommended Budget

Recommended Appropriations are \$830,396, which includes \$679,111 principal payment and \$151,285 interest payment per the lease payment schedule.

Use of Fund Balance

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

**Debt Services
Comcast Debt Service (1-212)**

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES					
Unit Title: COMCAST DEBT SERVICE					
					Dept: 1212
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	5,112	64,990	77,988	77,988	0.0
CAPITAL ASSETS	73,960	0	0	0	0.0
INCREASES IN RESERVES	0	0	0	24	100.0
NET BUDGET	79,072	64,990	77,988	78,012	0.0
REVENUE					
MISCELLANEOUS REVENUES	291	138	0	0	0.0
OTHER FINANCING SOURCES	77,697	77,850	77,988	78,012	0.0
TOTAL OTHER REVENUE	77,988	77,988	77,988	78,012	0.0
UNREIMBURSED COSTS	1,084	-12,998	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-34 of the Schedules Section.

Purpose / Program Discussion

This budget unit is prepared by the County Administrator’s Office and managed by the General Services Department.

The County uses a dedicated, dark fiber network to transmit data, voice and video communications. The dark fiber network serves as the County backbone that connects staff and facilities to datacenters, outside agencies and the internet. County facilities throughout the region, including Yuba City, Live Oak and Sutter, are serviced by the network. In addition, direct links are provided to Sutter County Superior Court, the City of Yuba City, and Yuba County.

With the expiration of the Comcast franchise agreement on July 13, 2019, the County entered into an agreement with Comcast for continued use of the dark fiber network. The agreement includes an optional construction provision that allows the County to connect potential future facilities and to migrate connections from the existing main County datacenter at 463 2nd Street. The Comcast agreement is for a ten-year term, which will ensure the County has a stable network with a predictable price.

The contract costs are \$21,176.04 for FY 2019-20, \$66,289.90 for FY 2020-21, and \$77,988.00 annually for FY 2021-22 through FY 2028-29. Optional construction to connect a future facility and to migrate connections from the existing main County datacenter at 463 2nd Street is estimated at \$290,355. Service charges for any future facility will not be incurred until fiber construction to the new facility has been completed. The total estimated cost of the ten-year agreement with the construction option is \$1,001,725 and will be funded by a proportional countywide distribution of costs. Costs are allocated to user departments, via Operating Transfer accounts.

Debt Services
Comcast Debt Service (1-212)

Steven M. Smith,
County Administrator

Recommended Budget

Recommended appropriations are \$78,012, which is the lease payment to Comcast including \$69,696 in principal, \$8,292 in interest, and \$24 increase in reserves due to budget rounding. All appropriations are financed through operating transfers/charges to user departments and/or cancellation of Fund Balance. There is no Net County Cost in this budget.

Use of Fund Balance

This budget unit is within the Debt Services Fund.

**Debt Services
Gray Ave Debt Service (1-213)**

*Steven M. Smith,
County Administrator*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES					
Unit Title: GRAY AVE BUILDING DEBT SERVICE					Dept: 1213
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	535,122	6,030,249	6,035,000	0	-100.0
NET BUDGET	<u>535,122</u>	<u>6,030,249</u>	<u>6,035,000</u>	<u>0</u>	<u>-100.0</u>
REVENUE					
OTHER FINANCING SOURCES	535,122	6,030,249	6,035,000	0	-100.0
TOTAL OTHER REVENUE	<u>535,122</u>	<u>6,030,249</u>	<u>6,035,000</u>	<u>0</u>	<u>-100.0</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-35 of the Schedules Section.

Purpose / Program Discussion

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

In February 2021, the County issued a request for proposals for private placement of tax-exempt, lease revenue debt to qualified financial institutions. This debt was to be used, combined with County funds, to purchase the former Kmart retail center located on Gray Avenue in Yuba City. Bank of the West offered the most competitive rate. In May 2021, the County finalized the financing of \$6,750,000 in lease-revenue debt at a rate of 2.81 percent for 15 years. This debt was paid in full, without penalty, giving the County maximum flexibility in repurposing part or all of the retail center within the Internal Revenue Service constraints on tax-exempt public financing. There are currently two commercial leases in place and one month-to-month rental agreement (with a 180-day notice requirement). Combined, the three properties bring in approximately \$270,000 in revenue, which supports the ongoing maintenance and offsets a portion of the cost of the debt service payments. The revenue and appropriations related to the entire complex are included in the Commercial Leases budget unit (1-703).

The property was originally leased by the County in 2017 as part of its plan to consolidate many Health and Human Services programs into a single location. However, post-COVID pandemic cost estimates for remodeling the building were prohibitively high, making construction unaffordable within the County’s current resources. The Board of Supervisors directed staff to begin the Surplus Land Act process to allow for alternative development (which could be mixed governmental and private use) or outright sale of the property. This process was completed in FY 2023-24, and the property is current being marketed for sale.

Debt Services
Gray Ave Debt Service (1-213)

Steven M. Smith,
County Administrator

Recommended Budget

There are no recommended appropriations as the Gray Avenue debt is paid in full.

Use of Fund Balance

This budget unit is within the Debt Services Fund and uses no fund balance.

Debt Services
SBITA Debt Service (1-215)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER					
EXECUTIVE SUMMARY					
Fiscal Year 2024-2025					
Fund: 0020 - DEBT SERVICES					Dept: 1215
Unit Title: SBITA DEBT SERVICE					
	2022-2023	2023-2024	2023-2024	2024-2025	2023-2024
	Actual	YTD as of	Adopted	CAO	% Change
	Expenditure	05/14/2024	Budget	Recommended	Over
EXPENDITURES					
OTHER CHARGES	0	0	0	1,160,438	100.0
NET BUDGET	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,160,438</u>	<u>100.0</u>
REVENUE					
OTHER FINANCING SOURCES	0	0	0	1,160,438	100.0
TOTAL OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,160,438</u>	<u>100.0</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-36 of the Schedules Section.

Purpose / Program Discussion

This is a new budget unit that captures all capitalized Subscription-Based Information Technology Arrangements, or SBITAs. This budget unit, prepared by the County Administrator’s Office, allocates SBITA costs to departments that use these services.

According to the Governmental Accounting Standards Board (GASB), a SBITA is "a contract that conveys control of the right to use another party’s (a SBITA vendor’s) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction." GASB Statement 96 requires that SBITAs be recognized as assets with corresponding subscription liabilities. The "asset" is identified as its total cost over the life of the software and then amortized over that term. Departments are allocated the initial costs of these assets as well as periodic costs.

SBITAs are capitalized according to the County's capitalization thresholds based on the total value of the SBITA on a County-wide basis. SBITAs that do not meet these thresholds continue to be treated as subscriptions within individual budget units.

Recommended Budget

Recommended appropriations are \$1,160,438. This is a new budget unit for FY 2024-25, so there are no comparisons to prior fiscal years.

Use of Fund Balance

This budget unit is within the Debt Services Fund and uses no fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0269 - AMERICAN RECOVERY PLAN ACT					
Unit Title: AMERICAN RECOVERY PLAN ACT					
					Dept: 4155
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	0	0	10,000	0	-100.0
INCREASES IN RESERVES	0	0	5,000	0	-100.0
OTHER FINANCING USES	12,508,629	0	1,325,000	3,419,803	158.1
NET BUDGET	<u>12,508,629</u>	<u>0</u>	<u>1,340,000</u>	<u>3,419,803</u>	<u>155.2</u>
REVENUE					
REVENUE USE MONEY PROPERTY	118,887	202,468	15,000	48,000	220.0
INTERGOVERNMENTAL REVENUES	12,508,629	0	1,325,000	3,057,435	130.7
CANCELLATION OF OBLIGATED FB	0	0	0	314,368	100.0
TOTAL OTHER REVENUE	<u>12,627,516</u>	<u>202,468</u>	<u>1,340,000</u>	<u>3,419,803</u>	<u>155.2</u>
UNREIMBURSED COSTS	-118,887	-202,468	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-37 of the Schedules Section.

Purpose / Program Discussion

The American Rescue Plan Act (ARPA) was signed into law in March 2021 in response to the economic effects of the novel coronavirus of 2019 (COVID-19) pandemic. Under the State and Local Fiscal Recovery Funds (SLFRF) section of the ARPA, cities and counties are allocated federal funding. Sutter County’s allocation is \$18,835,480. Funding was advanced to counties in two “tranches” in 2021 and 2022. The County received its first tranche (\$9,417,740) in May 2021 and the second tranche (\$9,417,740) in June 2022. Funds, along with any accrued interest, are expected to be encumbered by December 31, 2024 and fully expended by December 31, 2026.

Funding is allowed to be spent on a number of categories, including replacing lost public sector revenue, supporting the COVID-19 public health and economic response, providing premium pay for eligible workers performing essential work, and investing in water, sewer and broadband infrastructure. The US Treasury Department released specific instructions regarding this funding, including instruction on how to calculate the amount of funding eligible as revenue replacement. Revenue replacement funding is the most flexible for local government and can be spent on “government services” excluding additional lump sum pension payments, increases to reserves, and offsetting a tax reduction. Using the formula provided by Treasury, staff determined the revenue loss for Sutter County at \$13,896,577 for calendar year 2020 and \$15,056,025 for calendar year 2021. The two-year loss of \$28,952,602 exceeds the allocation by \$10,117,122, making the entire allocation eligible under the Revenue Replacement category.

Recommended Budget

Recommended appropriations are \$3,419,803. Of this total, \$2,099,618 is allocated to County Service Area F (CSAF) to provide stop-gap funding in FY 2024-25 (through December 31, 2024) to avoid significant service reduction while CSAF seeks additional, stable revenue sources. At the Board of Supervisors' direction on January 23, 2024, the remaining \$1,320,185 is allocated to the Public Safety Fund. Since March 2021, this fund has generated \$314,368 in interest, with an expected \$48,000 to be generated in FY 2024-25. Interest generated within the fund can only be used for qualifying ARPA expenditures. The fund should be fully expended (including interest income) during FY 2024-25.

Use of Fund Balance

Revenues in this budget unit are only recognized as the supporting expenditures occur and funds are transferred out to operating departments. Therefore, this budget unit does not have fund balance.

County Share Budgets Trial Courts - General (2-110)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0014 - TRIAL COURT				Dept: 2110	
Unit Title: TRIAL COURTS-GENERAL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	1,520	251	0	0	0.0
OTHER CHARGES	-865	-282	0	0	0.0
NET BUDGET	655	-31	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	-7,372	-8,737	0	0	0.0
OTHER FINANCING SOURCES	3,744,299	3,565,120	4,284,712	4,878,770	13.9
TOTAL OTHER REVENUE	3,736,927	3,556,383	4,284,712	4,878,770	13.9
UNREIMBURSED COSTS	-3,736,272	-3,556,414	-4,284,712	-4,878,770	13.9
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-38 of the Schedules Section.

Purpose

The Trial Court Fund consists of the budgets for Probation, Sheriff's Court Bailiffs, the Public Defender, and the County General Fund contribution to Superior Court operations and conflict indigent defense costs. This budget, which is prepared by the County Administrator's Office, shows the contribution from the County General Fund necessary to balance the Trial Court Fund.

Major Budget Changes

- \$594,058 Increase in Operating Transfer in from General Fund contribution

Recommended Budget

Revenue recommended from the General Fund contribution to the Trial Court Fund (0-014) is \$4,878,770, which is an increase of \$594,058 (13.9%) from the FY 2023-24 Adopted Budget. The increase is related to a new case management system for the Public Defender, and Probation using SB823 Juvenile Justice Realignment 2020 (Fund 0175) and Youthful Offender Block Grant funds (Fund 0176) to offset Tri-County Juvenile Hall costs in Fund 0015. Previously, these costs had been absorbed by the General Fund. As noted, this Net County Cost represents the County share of all recommended budgets in the Trial Court Fund (0-014).

**County Share Budgets
Trial Courts - General (2-110)**

*Steven M. Smith,
County Administrative Officer*

Use of Fund Balance

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

County Share Budgets Trial Court Funding (2-114)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: TRIAL COURT-COUNTY SHARE					Dept: 2114
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	3,744,299	3,652,322	4,284,712	4,878,770	13.9
NET BUDGET	<u>3,744,299</u>	<u>3,652,322</u>	<u>4,284,712</u>	<u>4,878,770</u>	<u>13.9</u>
UNREIMBURSED COSTS	3,744,299	3,652,322	4,284,712	4,878,770	13.9
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-39 of the Schedules Section.

Purpose

This budget unit, which is prepared by the County Administrator's Office, reflects the General Fund cost of the Trial Court Fund. The amount appropriated is shown as revenue in the Trial Court General (2-110) budget.

Major Budget Changes

- \$594,058 Increase of the General Fund contribution transfer out to Trial Court Fund

Recommended Budget

Recommended appropriations for the General Fund contribution to the Trial Court Fund (0-014) is \$4,878,770, which is an increase of \$594,058 (13.9%) from the FY 2023-24 Adopted Budget and equals the revenue that is required to meet the Net County Costs of all the budget units within the Trial Court Fund (0-014): Sheriff's Court Bailiffs (2-103), Public Defender (2-106), Trial Court Funding (2-109), Superior Court (2-112) and Probation (2-304). The increase is related to a new case management system for the Public Defender, and Probation using SB823 Juvenile Justice Realignment 2020 (Fund 0175) and Youthful Offender Block Grant funds (Fund 0176) to offset Tri-County Juvenile Hall costs in Fund 0015. Previously, these costs had been absorbed by the General Fund.

Use of Fund Balance

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

County Share Budgets Public Safety - General (2-210)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY Unit Title: PUBLIC SAFETY-GENERAL			Dept: 2210		
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	17	0	0	0.0
OTHER CHARGES	2,851	-357	0	0	0.0
NET BUDGET	2,851	-340	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	112,191	144,427	0	0	0.0
OTHER FINANCING SOURCES	32,813,038	28,987,714	38,477,353	36,945,766	-4.0
TOTAL OTHER REVENUE	32,925,229	29,132,141	38,477,353	36,945,766	-4.0
UNREIMBURSED COSTS	-32,922,378	-29,132,481	-38,477,353	-36,945,766	-4.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-40 of the Schedules Section.

Purpose

California voters enacted Proposition 172 in November 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. This budget unit is prepared by the County Administrator's Office to show both the revenue derived from the half-cent sales tax and the contribution from the County General Fund necessary to finance public safety costs. Additionally, on January 23, 2024, the Board of Supervisors provided direction that the remaining American Rescue Plan Act (ARPA) funds are to be used to offset the Public Safety fund. The Proposition 172 half-cent sales tax Public Safety Augmentation Fund, remaining ARPA funds and the General Fund contribution are budgeted in the Public Safety - County Share (2-215) budget unit.

Major Budget Changes

Revenues

- (\$3,063,103) Decrease in Operating Transfers in from the General Fund
- \$1,320,185 Increase in the Operating Transfers in from ARPA funds (Fund 0-269)
- \$211,331 Increase in Operating Transfers in from the Proposition 172 half-cent sales tax Public Safety Augmentation Fund (Fund 0-282)

County Share Budgets

Public Safety - General (2-210)

Steven M. Smith,
County Administrator

Recommended Budget

The Revenue for this budget is recommended at \$36,945,766 which is a decrease of \$1,531,587 (-4.0%) from the FY 2023-24 Adopted Budget. The total amount recommended from each funding source is as follows:

- Proposition 172 Public Safety Augmentation Fund is recommended at \$11,646,029
- General Fund transfer is recommended at \$23,979,552
- ARPA fund transfer is recommended at \$1,320,185

Use of Fund Balance

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

County Share Budgets Public Safety Funding (2-215)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: PUBLIC SAFETY-COUNTY SHARE					Dept: 2215
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	9,544,514	22,440,180	27,042,655	23,979,552	-11.3
NET BUDGET	9,544,514	22,440,180	27,042,655	23,979,552	-11.3
UNREIMBURSED COSTS	9,544,514	22,440,180	27,042,655	23,979,552	-11.3
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-41 of the Schedules Section.

Purpose

This budget unit, which is prepared by the County Administrator’s Office, reflects the General Fund cost of the Public Safety Fund. The amount appropriated in this budget unit appears as revenue in the Public Safety – General (2-210) budget unit, which is located in the Public Safety Fund (0-015).

Major Budget Changes

Other Charges

- (\$3,063,103) Decrease in Operating Transfers Out from the General Fund

Program Discussion/Recommended Budget

Recommended appropriations are \$23,979,552, which is a decrease of \$3,063,103 (-11.3%) from the FY 2023-24 Adopted Budget. The General Fund contribution to the Public Safety Fund reflects the total of the recommended Unreimbursed Costs of all budgets within the Public Safety Fund.

Use of Fund Balance

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

County Share Budgets Health Care - General (4-110)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH					Dept: 4110
Unit Title: HEALTH CARE-GENERAL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	2,264	1,256	0	0	0.0
NET BUDGET	2,264	1,256	0	0	0.0
REVENUE					
REVENUE USE MONEY PROPERTY	-101,617	223,056	0	0	0.0
OTHER FINANCING SOURCES	6,049,549	8,335,577	8,966,144	8,393,712	-6.4
TOTAL OTHER REVENUE	5,947,932	8,558,633	8,966,144	8,393,712	-6.4
UNREIMBURSED COSTS	-5,945,668	-8,557,377	-8,966,144	-8,393,712	-6.4
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-42 of the Schedules Section.

Purpose / Program Discussion

The Health Care - General budget unit includes Health Realignment Revenue and the contribution from the County General Fund, which constitutes that fund's share of health costs. It should be noted that Health Realignment Revenue is transferred into the Health Fund from Special Revenue Fund (0-247) and consists of two components: Vehicle License Fee and Sales Tax Revenue.

In March 2014 AB-85 came into effect, which redirected how sales tax and vehicle license fees for health realignment revenue are distributed, as well as ceased the pass-through of realigned County Medical Services Program (CMSP) funds. Realignment revenues will continue to be monitored to see how that revenue stream may affect this budget unit throughout the coming fiscal year.

Vehicle License Fee for Health Realignment revenues are recommended at \$4,500,000, which is the same amount as was budgeted in FY 2023-24 Adopted Budget. This budget unit is prepared by the County Administrator's Office.

Major Budget Changes

Revenues

- (\$1,637,808) Decrease in Operating Transfer-In from General Fund
- \$1,065,376 Increase in Cancellation of Obligated Fund Balance from Health Realignment Special Revenue Fund (0-247)

Recommended Budget

This revenue-only budget reflects anticipated funding of \$8,393,712, which supports appropriations throughout the Health Fund (Fund 0012).

The County General Fund's contribution to the Health Fund is recommended at \$2,328,336, a decrease of \$1,637,808 (-41.3%) compared to the FY 2023-24 Adopted Budget. This contribution includes \$674,240 to satisfy the County's AB8 required match (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County's required County Medical Services Program (CMSP) Participation Fee, which, pursuant to Welfare and Institutions Code Section 16809.3(d), may not be paid with Health Realignment funds, and, pursuant to Welfare and Institutions Code Section 16990(e), may not be included in determining compliance with any other statutory Maintenance of Effort provisions.

Realignment revenues for health are recommended at \$6,065,376, which is an increase of \$1,065,376 over the FY 2023-24 Adopted Budget. The increase is directly related to the health department transferring the cost of 11 positions to be funded by Public Health Realignment.

Use of Fund Balance

This budget unit is within the Health Fund. The budget includes \$1,565,376 cancellation of Health Realignment Special Revenue Fund Balance.

County Share Budgets Health Fund (4-112)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 4112	
Unit Title: HEALTH-COUNTY SHARE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	6,049,549	3,305,120	3,966,144	2,328,336	-41.3
NET BUDGET	<u>6,049,549</u>	<u>3,305,120</u>	<u>3,966,144</u>	<u>2,328,336</u>	<u>-41.3</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	5,024,958	0	0	0	0.0
TOTAL OTHER REVENUE	<u>5,024,958</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNREIMBURSED COSTS	1,024,591	3,305,120	3,966,144	2,328,336	-41.3
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-43 of the Schedules Section.

Purpose / Program Discussion

The Health Fund – County Share budget unit includes the County’s share of the cost of the budget units and programs of the Health Services Fund (0-012). This budget unit no longer includes Health Realignment Vehicle License Fee revenue. Health Realignment revenue is budgeted as an operating transfer directly from Health Realignment Special Revenue Fund (0-247) to the Health Fund (0-012).

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

Major Budget Changes

Other Finance Uses

- (\$1,637,808) Decrease in Operating Transfer Out due to decrease of Net County Cost contribution

Recommended Budget

Total appropriation of the County General Fund’s contribution to the Health Fund is recommended at \$2,328,336, a decrease of \$1,637,808 (-41.3%), from the FY 2023-24 Adopted Budget. The reduction is primarily due to the cost savings reflected in the Health department budgets.

County Share Budgets

Health Fund (4-112)

Steven M. Smith,
County Administrator

The County General Fund's contribution to the Health Fund includes \$674,240 to satisfy the County's AB8 required match (which is interpreted to remain intact following the passage of AB85); and \$188,781 for the County's required County Medical Services Program (CMSP) Participation Fee, which pursuant to Welfare and Institutions Code Section 16809.3(d) may not be paid with Health Realignment funds and pursuant to Welfare and Institutions Code Section 16990(e) may not be included in determining compliance with any other statutory Maintenance of Effort provisions.

Use of Fund Balance

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

County Share Budgets Welfare/Social Services General (5-110)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: WELFARE/SOCIAL SERVICES-GENRL Dept: 5110					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	-3,620	-1,082	0	0	0.0
NET BUDGET	<u>-3,620</u>	<u>-1,082</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
REVENUE					
REVENUE USE MONEY PROPERTY	-227,318	170,498	0	0	0.0
OTHER FINANCING SOURCES	5,555,011	4,130,594	8,992,750	8,894,051	-1.1
TOTAL OTHER REVENUE	<u>5,327,693</u>	<u>4,301,092</u>	<u>8,992,750</u>	<u>8,894,051</u>	<u>-1.1</u>
UNREIMBURSED COSTS	-5,331,313	-4,302,174	-8,992,750	-8,894,051	-1.1
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-44 of the Schedules Section.

Program Discussion

The Welfare and Social Services General budget unit is a revenue-only budget unit used to balance the Welfare and Social Services Fund (0-013) to the total cost of all budget units within that fund. This budget unit contains revenue from the Social Services Realignment 1991 Revenue (SSRR) Fund (0-248), Social Services Realignment 2011 Revenue Fund (0-245) and a General Fund contribution. The latter constitutes the County's share of aggregate Welfare and Social Services net county costs, shown as a corresponding appropriation in the Welfare - County Share (5-113) budget unit. The revenue included in this budget unit equals the sum of the unreimbursed costs of all the other budget units in the Welfare and Social Services Fund.

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

Major Budget Changes

Revenues

- (\$98,699) Decrease in Operating Transfer In due to decrease of revenue transferred from Realignment Revenue Fund

County Share Budgets

Welfare/Social Services General (5-110)

Steven M. Smith,
County Administrator

Recommended Budget

The anticipated revenue is \$8,894,051 a decrease of \$98,699 (-1.1%) from the FY 2023-24 Adopted Budget. This decrease is due reduced funding to be transferred from the SSRR Fund during FY 2024-25.

The recommended budget for the Vehicle License Fee (VLF) portion of the SSRR is \$569,338, which is the same amount in FY 2023-24 Adopted Budget. The VLF portion of the SSRR is first deposited in the General Fund and is then transferred to this budget unit.

The SSRR amounts are set each year by the State Controller's Office. It should be noted these budgeted figures are subject to change once revenue estimate information becomes available from the State Controller's office later in the year.

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund.

County Share Budgets Welfare/Social Services Fund (5-113)

Steven M. Smith,
County Administrator

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 5113	
Unit Title: WELFARE-COUNTY SHARE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	1,001,338	806,010	1,001,338	1,001,338	0.0
NET BUDGET	<u>1,001,338</u>	<u>806,010</u>	<u>1,001,338</u>	<u>1,001,338</u>	<u>0.0</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	569,338	499,962	569,338	569,338	0.0
TOTAL OTHER REVENUE	<u>569,338</u>	<u>499,962</u>	<u>569,338</u>	<u>569,338</u>	<u>0.0</u>
UNREIMBURSED COSTS	432,000	306,048	432,000	432,000	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-45 of the Schedules Section.

Mission / Program Discussion

The Welfare/Social Services Fund – County Share budget unit includes the County’s share of the cost for programs included in the Welfare/Social Services Fund 0-013. The amount appropriated in this budget unit is shown as revenue in the Welfare/Social Services–General budget unit 5-110. Vehicle License Fee Realignment revenue shown in this budget unit is required by law to be first deposited in the County’s General Fund before being transferred to the Welfare/Social Services Realignment Special Revenue (SSRR) Fund 0-248. This budget is prepared by the County Administrator’s Office. There are no budget changes from FY 2023-24 Adopted Budget.

Recommended Budget

Recommended appropriations are \$1,001,338, which is the same amount included in the FY 2023-24 Adopted Budget. The Net County Cost of \$432,000 in this budget unit represents the County share, or Maintenance of Effort (MOE), required for all recommended budgets in the Welfare/Social Services Fund. There is no increase in the MOE for FY 2024-25.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1105	
Unit Title: CLERK OF THE BOARD					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	248,159	206,793	272,356	297,599	9.3
SERVICES AND SUPPLIES	41,953	36,041	50,024	56,993	13.9
OTHER CHARGES	676	681	0	0	0.0
CAPITAL ASSETS	2,024	0	0	0	0.0
OTHER FINANCING USES	1,566	1,633	1,710	3,648	113.3
NET BUDGET	294,378	245,148	324,090	358,240	10.5
REVENUE					
FINES, FORFEITURES, PENALTIES	1,000	850	750	750	0.0
CHARGES FOR SERVICES	0	0	50	50	0.0
OTHER FINANCING SOURCES	2,024	0	0	0	0.0
UNDESIGNATED FUND BALANCE	4,105,696	22,378,269	0	0	0.0
TOTAL OTHER REVENUE	4,108,720	22,379,119	800	800	0.0
UNREIMBURSED COSTS	-3,814,342	-22,133,971	323,290	357,440	10.6
ALLOCATED POSITIONS	2.12	2.12	2.12	2.12	0.0

Budget detail can be found on page SC-46 of the Schedules Section.

Mission / Program Discussion

The County Clerk is Ex-Officio Clerk of the Board of Supervisors. This office is the official repository of the Board of Supervisors’ records and, in accordance with State law, is charged with the safekeeping of all books, papers, and records deposited with this office.

Staff attends each session of the Board of Supervisors; prepares and maintains indexes for Board agendas and minutes, approved resolutions, and adopted ordinances; issues legal advertising for public notices; maintains lists of appointments to County Boards and Commissions; maintains the County’s Conflict-of-Interest Code; processes claims against the County; accepts service on lawsuits against the County; and carries out the State mandate to maintain the historical archives of the County, which date back to its formation in 1850.

This office also provides administrative support for 55+ Boards and Commissions; to the Assessment Appeals Board No. 1; Water Works District No.1; In-Home Supportive Services Public Authority; Sutter County Water Agency; and the Countywide Oversight Board. The Clerk of the Board also serves as the permanent secretary to the City Selection Committee and the Filing Officer for Statements of Economic Interest (Fair Political Practices Commission Form 700).

The Clerk of the Board's budget includes funding for 1.00 FTE Assistant Clerk of the Board, 1.00 FTE Deputy Board Clerk, a 0.05 FTE portion of the Accountant and a 0.15 FTE portion of the County Clerk-Recorder's time for oversight of the office.

Major Budget Changes

Salaries & Benefits

- \$25,243 Increase primarily due to overtime and to account for annual step increases

Services & Supplies

- \$14,969 Increase primarily due to Information Technology Direct Charges and the Municipal Code subscription being moved from County Counsel's budget to Clerk of the Board

Accomplishments & Goals

Calendar Year 2023 Accomplishments

- Supported 40+ regular and special meetings of the Board of Supervisors and 45+ Standing Committee meetings of the Board.
- Coordinated and facilitated board meetings at Yuba City High School, Live Oak High School, East Nicolaus High School, River Valley High School, and Ettl Hall.
- Created 80+ Certificates of Recognition and Proclamations for organizations and community members, 1,000+ Letters of Congratulations for graduating students in Sutter County and coordinated the presentations or delivery of items to recipients.
- Received and fielded inquiries from constituents, community groups, organizations, private agencies, and other governmental jurisdictions for the Board of Supervisors' office. Assisted the Clerk-Recorder's office with the Eagle Recorder conversion review ensuring that data and images were properly converted.

FY 2024-25 Goals

- Preserve all documents capturing the history of Sutter County government both in their original format as well as digital.
- Increase online resources to provide increased transparency and access to documents the public may need to make informed decisions.
- Continue to research alternative streaming and agenda management systems to replace the current system as the current system is being phased out by the vendor.

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$8,000 as follows:

- Decrease in Services and Supplies by \$8,000 – Reduced software costs

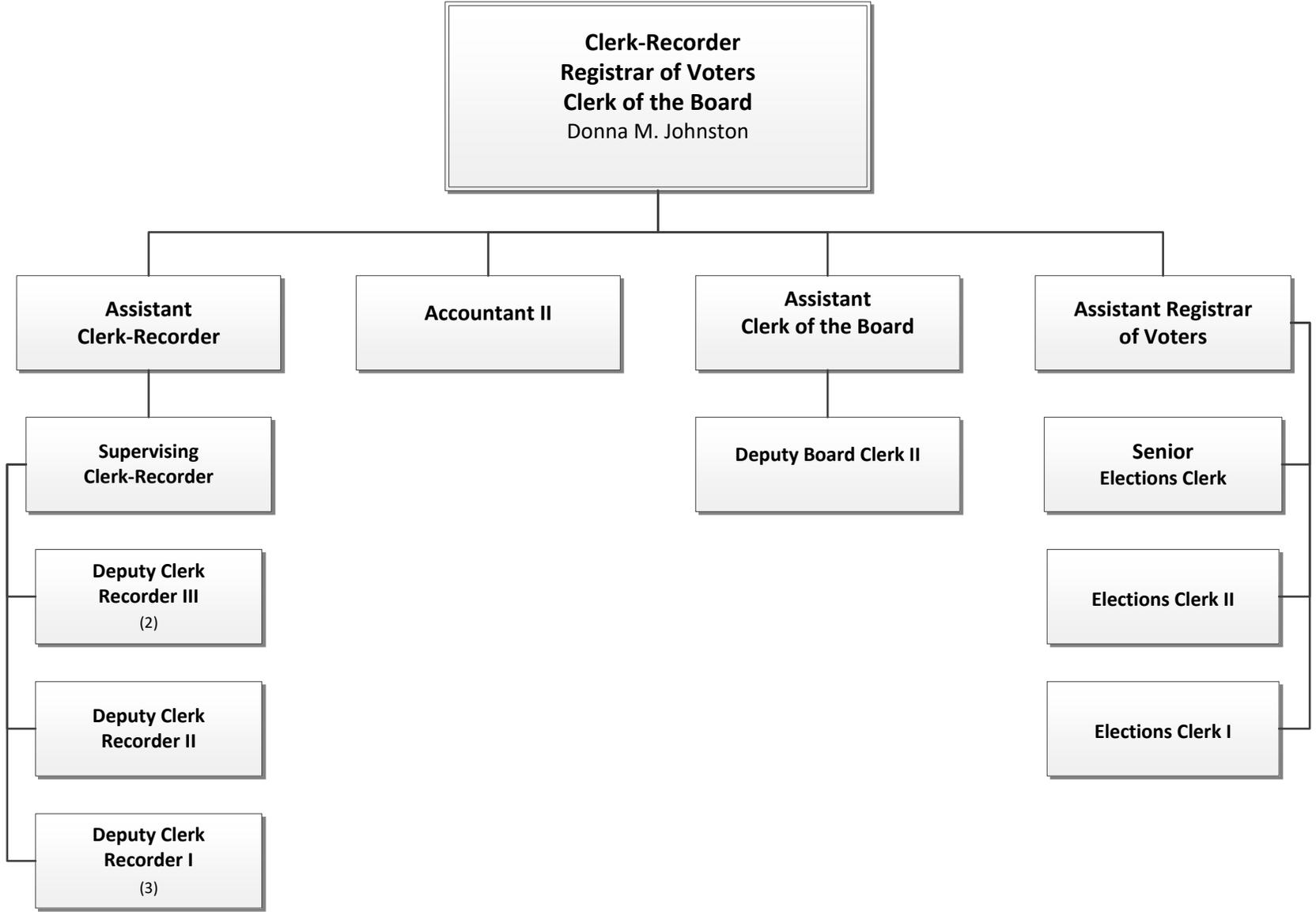
Total appropriations are recommended at \$358,240, an increase of \$34,150 (10.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 99.8% of the financing for this budget unit and Net County Cost is increased by \$34,150 (10.6%) compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

**County Clerk-Recorder/Registrar
of Voters/Clerk of the Board
FY 2024-25**

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: ELECTIONS					Dept: 1502
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	514,759	433,038	632,030	714,210	13.0
SERVICES AND SUPPLIES	406,375	470,567	632,104	713,674	12.9
OTHER CHARGES	4,925	4,893	0	20,000	100.0
CAPITAL ASSETS	14,608	0	0	0	0.0
INTRAFUND TRANSFERS	31,364	0	0	0	0.0
OTHER FINANCING USES	12,078	13,620	13,808	20,866	51.1
NET BUDGET	984,109	922,118	1,277,942	1,468,750	14.9
REVENUE					
INTERGOVERNMENTAL REVENUES	115,213	6,395	5,500	105,500	1,818.2
CHARGES FOR SERVICES	120,071	70,415	161,500	141,500	-12.4
MISCELLANEOUS REVENUES	1,193	2,729	3,500	3,500	0.0
OTHER FINANCING SOURCES	14,608	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	100,000	100.0
TOTAL OTHER REVENUE	251,085	79,539	170,500	350,500	105.6
UNREIMBURSED COSTS	733,024	842,579	1,107,442	1,118,250	1.0
ALLOCATED POSITIONS	4.85	4.85	4.85	4.85	0.0

Budget detail can be found on page SC-48 of the Schedules Section.

Mission / Program Discussion

This budget unit is administered by the County Clerk-Recorder to conduct Federal, State, and local elections in the county. The Elections Official / Registrar of Voters administers voter registration and outreach; maintains the master voter file, master office list, and incumbent file; processes ballots; lays out and proofs all sample ballots, official ballots, and voter information materials; establishes precinct boundaries and polling place locations; recruits and trains precinct workers; maintains, tests, and distributes voting equipment to all polling places; tabulates all voted ballots; and conducts the official election canvass.

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

There is one election anticipated for this fiscal year, which is the November 2024 Presidential General Election. The appropriations reflecting the additional costs are included in the Recommended Budget.

Major Budget Changes

Salaries & Benefits

- \$82,180 Increase due to annual steps, negotiated salary and benefit increases

Services & Supplies

- \$81,570 Increase primarily due to Information Technology Service charges and Help America Vote Act (HAVA) reimbursable costs

Revenue

- \$80,000 Increase due HAVA grant reimbursement

Accomplishments & Goals

FY 2023-24 Accomplishments

- Successfully conducted the August 2023 Landowner District Election (unscheduled)
- Successfully conducted the March 2024 Presidential Primary Election

FY 2024-25 Goals

- Successfully conducting the November 2024 Presidential General Election
- Increasing voter registration, online services, and mandated voter services

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$100,000 as follows:

- Increased Revenue of \$100,000 for Cancellation of Obligated Fund Balance – Using Special Revenue Funds, which will lower the balance of those funds to \$39,086

Total appropriations are recommended at \$1,468,750, an increase of \$190,808 (14.9%) from the FY 2023-24 Adopted Budget. The General Fund provides 76.1% of the financing for this budget unit. Net County Cost is increased by \$10,808 (1.0%) compared to the FY 2023-24 Adopted Budget.

Previous budgets have included funding for smaller, less frequent landowner and utility district elections. This budget does not include funding for these elections. If such an election is requested by a local jurisdiction, the cost would be reimbursed by the entity requiring the election, and a budget adjustment would be brought forward to the Board of Supervisors.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2706	
Unit Title: RECORDER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	411,470	374,560	516,750	483,984	-6.3
SERVICES AND SUPPLIES	152,014	121,025	460,044	462,159	0.5
OTHER CHARGES	2,112	2,100	0	0	0.0
CAPITAL ASSETS	62,763	7,714	183,629	183,629	0.0
OTHER FINANCING USES	11,437	11,925	12,281	18,817	53.2
NET BUDGET	639,796	517,324	1,172,704	1,148,589	-2.1
REVENUE					
INTERGOVERNMENTAL REVENUES	0	0	1,087	0	-100.0
CHARGES FOR SERVICES	305,300	242,590	474,200	384,200	-19.0
OTHER FINANCING SOURCES	235,862	4	637,429	748,459	17.4
TOTAL OTHER REVENUE	541,162	242,594	1,112,716	1,132,659	1.8
UNREIMBURSED COSTS	98,634	274,730	59,988	15,930	-73.4
ALLOCATED POSITIONS	4.98	4.98	4.98	4.98	0.0

Budget detail can be found on page SC-51 of the Schedules Section.

Mission / Program Discussion

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

The Recorder Budget Unit includes operations funded by document recording fees, which are regulated by Government Code. A specified portion of these fees are set aside into special revenue funds for specific projects. These special revenue funds and their purposes are:

- Micrographic Fund (0-237) – converting document storage system to micrographics
- Clerk/Recorder Upgrade Fund (0-232) – support, maintenance, and improvement of the County’s recorded document system
- Vital Statistics Fund (0-288) – funds modernization of vital records operations
- Social Security Truncation Fund (0-280) – no longer collects revenue as of April 1, 2022
- E-Recording (0-230) – funds infrastructure for electronic recording of documents
- SB2 Affordable Housing and Jobs Act (0-138) – transfers to state for housing projects

- Restricted Covenant Modification Fund (0-263) – funds for restrictive covenant program pursuant to Assembly Bill 1466

The operational costs split between Clerk and Recorder are 45% Clerk and 55% Recorder, the same ratio as FY 2023-24.

Major Budget Changes

Salaries & Benefits

- \$12,481 Increase due to annual step and negotiated salary and benefit increases

Services & Supplies

- \$2,115 Increase due to IT service charges

Capital Assets

- \$130,000 Re-budgeted from 2023/24 - leveling of the Clerk-Recorder building floor

Other Financing Sources

- \$7,500 Operating Transfer In from E-Recording Fund (0-230)
- \$11,600 Operating Transfer In from Micrographic Fund (0-237)
- \$591,359 Operating Transfer In from Upgrade Fund (0-232)
- \$100,000 Operating Transfer In from SB2 B&J Fund (0-138 (4402))
- \$26,000 Operating Transfer In from Vital Statistic Fund (0-288)
- \$18,000 Operating Transfer In from RCM Fund (0-263)

Goals

- Continue the increased acceptance of electronic vital records
- Remodel existing location or relocate

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$45,247 as follows:

- Decrease in Salaries & Benefits of \$45,247 – hold a Deputy Clerk Recorder position open for the entire fiscal year

Total appropriations are recommended at \$1,148,589, a decrease of \$24,115 (-2.1%) from the FY 2023-24 Adopted Budget. The General Fund provides 14.0% of the financing for this budget unit

Clerk-Recorder County Recorder (2-706)

Donna M. Johnston, Clerk-Recorder

to cover the mandated no fee recordings on behalf of other governmental agencies and County departments. Net County Cost decreased by \$44,058 (-73.4%) compared to the FY 2023-24 Adopted Budget.

The following Capital Assets are recommended to be effective July 1, 2024:

- \$130,000 for leveling of the Clerk-Recorder building floor
- \$53,629 for Tyler Computer System implementation

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2710	
Unit Title: COUNTY CLERK					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	334,258	258,736	409,021	382,101	-6.6
SERVICES AND SUPPLIES	50,727	35,007	331,702	331,273	-0.1
OTHER CHARGES	1,667	1,677	0	0	0.0
CAPITAL ASSETS	38,841	6,311	176,151	46,151	-73.8
OTHER FINANCING USES	3,943	4,080	4,257	6,476	52.1
NET BUDGET	429,436	305,811	921,131	766,001	-16.8
REVENUE					
LICENSES, PERMITS, FRANCHISES	12,974	11,063	25,000	25,000	0.0
INTERGOVERNMENTAL REVENUES	0	0	484	0	-100.0
CHARGES FOR SERVICES	265,584	196,424	339,500	334,000	-1.6
OTHER FINANCING SOURCES	5,053	0	0	0	0.0
TOTAL OTHER REVENUE	283,611	207,487	364,984	359,000	-1.6
UNREIMBURSED COSTS	145,825	98,324	556,147	407,001	-26.8
ALLOCATED POSITIONS	4.05	4.05	4.05	4.05	0.0

Budget detail can be found on page SC-53 of the Schedules Section.

Mission / Program Discussion

The County Clerk issues marriage licenses; processes passport applications; files fictitious business name statements; registers notaries, process servers, and professional photocopiers; performs wedding ceremonies; and performs other related work. The office prides itself on accuracy and continues to have no fraudulent passport applications as determined by the US Department of State. This budget unit funds the County Clerk operations. The operational costs split between Clerk and Recorder are 45% Clerk & 55% Recorder, the same ratio as FY 2023-24.

Major Budget Changes

Salaries & Benefits

- \$10,101 Increase due to annual step and negotiated salary and benefit increases (offset by holding a position open in the Recommended Budget, as noted below)

Capital Assets

- \$130,000 Re-budgeted from FY 2023-24 leveling of the Clerk-Recorder building floor (removed in Recommended Budget, as noted below)

Charges for Services

- \$5,500 Decrease due to fewer marriage ceremonies being requested

Goals

- Expand online services for customers
- Remodel existing location or relocate

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$167,021 as follows:

- Decrease in Salaries & Benefits of \$37,021 – keep a Deputy Clerk Recorder open for the entire fiscal year
- Decrease in Capital Assets of \$130,000 – unfund the general fund portion of the department request to level the Clerk-Recorder building floor. This will have a significant impact on the Department's goal to remodel its existing location or relocate.

Total appropriations are recommended at \$766,001 a decrease of \$155,130 (-16.8%) from the FY 2023-24 Adopted Budget. The General Fund provides 53.1% of the financing for this budget unit and Net County Cost is decreased by \$149,146 (-26.8%) compared to the FY 2023-24 Adopted Budget.

The following Capital Asset is recommended to be effective July 1, 2024:

- \$46,151 for Tyler Computer System implementation

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 2711	
Unit Title: DOMESTIC VIOLENCE CENTERS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	14,042	4,285	25,000	25,000	0.0
NET BUDGET	<u>14,042</u>	<u>4,285</u>	<u>25,000</u>	<u>25,000</u>	<u>0.0</u>
REVENUE					
LICENSES, PERMITS, FRANCHISES	14,000	4,726	25,000	25,000	0.0
TOTAL OTHER REVENUE	<u>14,000</u>	<u>4,726</u>	<u>25,000</u>	<u>25,000</u>	<u>0.0</u>
UNREIMBURSED COSTS	42	-441	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-55 of the Schedules Section.

Purpose / Program Discussion

The Domestic Violence budget unit collects and distributes fees generated by the issuance of marriage licenses, pursuant to Government Code section 26840 and Welfare and Institutions Code section 18305. The County may either forward these additional fees to the State for distribution to domestic violence centers or distribute the funds to a local domestic violence center.

It is recommended that the County continue to distribute the collected funds locally to Casa de Esperanza, which provides a safe house and counseling services for victims of domestic violence.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Net County Cost was unchanged from the Requested Budget to the Recommended Budget.

Total appropriations are recommended at \$25,000, the same as the FY 2023-24 Adopted Budget. The General Fund does not provide any financing for this budget unit.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: COUNTY COUNSEL		Dept: 1301			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	854,740	751,292	1,111,094	1,146,004	3.1
SERVICES AND SUPPLIES	204,932	136,866	251,536	217,635	-13.5
OTHER CHARGES	2,751	2,750	0	0	0.0
CAPITAL ASSETS	8,095	0	0	0	0.0
OTHER FINANCING USES	8,809	9,166	9,582	15,518	61.9
NET BUDGET	1,079,327	900,074	1,372,212	1,379,157	0.5
REVENUE					
CHARGES FOR SERVICES	22,593	169,902	187,309	185,949	-0.7
OTHER FINANCING SOURCES	8,095	0	0	0	0.0
TOTAL OTHER REVENUE	30,688	169,902	187,309	185,949	-0.7
UNREIMBURSED COSTS	1,048,639	730,172	1,184,903	1,193,208	0.7
ALLOCATED POSITIONS	5.70	5.70	5.70	5.70	0.0

Budget detail can be found on page SC-56 of the Schedules Section.

Mission / Program Discussion

The Office of County Counsel serves the county, its treasury, and its governing body (Board of Supervisors), by providing responsive, high quality, cost-effective legal services designed to promote the public service objectives of the County of Sutter and promote the public's trust and esteem in the County, while protecting the County from risk and loss. Through the highest standards of ethics and integrity, County Counsel promotes stability, which is needed for the success of the County's mission to serve Sutter County.

County Counsel's duties include, but are not limited to, the following:

- Rendering legal opinions in response to requests from the Board of Supervisors, the County Administrative Officer, County department heads, other management personnel and special districts
- Providing litigation services involving lawsuits both by and against the County, including those relating to planning, zoning, California Environmental Quality Act, code enforcement, writs of mandate, bail bond forfeitures, tax matters, and other complex litigation
- Representing the County Public Guardian-Conservator in establishing and renewing conservatorships pursuant to the Probate Code and the Welfare and Institutions Code
- Representing the Sutter-Yuba Behavioral Health, Psychiatric Health Facility, and its designated contracted facilities before the Superior Court in writs of habeas corpus and informed consent proceedings

- Representing the Child Welfare Services division of the Welfare and Social Services Department in juvenile court proceedings
- Advising County department heads and the Human Resources Department in employee disciplinary matters and litigating such matters from the initial procedures to arbitration to court proceedings
- Drafting and reviewing contracts, ordinances, resolutions, and other legal documents
- Analyzing risk management to ensure proactive steps are being taken by county departments, as well as subsequent remedial measures to ensure a significant reduction in settlements, judgments, and defense costs
- Oversight of outside counsel in cases where expertise in a specific legal area is required
- Monitoring and coordinating Public Record Act Requests, providing legal review and ensuring both ethical and timely responses

Goals in FY 2024-25

- Serve and protect the County, its treasury, and its governing body, by providing timely, responsive, high quality legal services and aggressively representing the county in litigation
- Provide creative solutions and viable alternatives to support the delivery of County services
- Perform legal services to maintain the highest professional and ethical standards while fostering high morale and stability, through collaborative efforts dedicated to continuous improvement

Major Budget Changes

Salaries and Benefits

- \$34,910 Increase related to hiring the new County Counsel

Services and Supplies

- (\$33,901) Net decrease reflects a deliberate and careful reduction in discretionary spending focused on cost savings with minimal impact to services

Recommended Budget

Total appropriations are recommended at \$1,379,157, an increase of \$6,945 (0.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 86.5% of the financing for this budget unit.

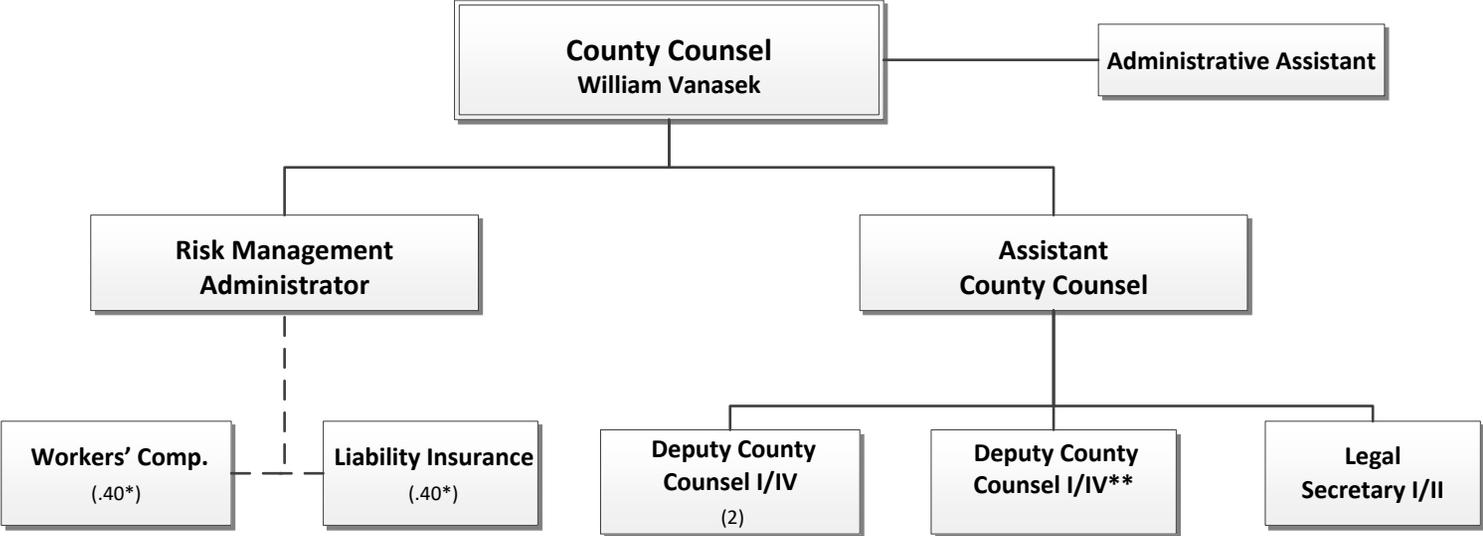
Use of Fund Balance

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

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County Counsel FY 2024-25

Recommended



Notes:

*60% of each of these positions allocated to the Human Resources Department.

**Funded by HHS – Children Welfare Services Program

County Counsel Liability Insurance (4-590)

William Vanasek, County Counsel

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4590 - LIABILITY INSURANCE ISF			Dept: 4590		
Unit Title: LIABILITY INSURANCE ISF					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	317,056	254,378	330,753	350,286	5.9
SERVICES AND SUPPLIES	2,612,816	3,516,383	3,541,379	4,755,698	34.3
OTHER CHARGES	23,839	10,841	12,181	14,752	21.1
INCREASES IN RESERVES	0	0	139,173	119,037	-14.5
OTHER FINANCING USES	0	0	0	1,221	100.0
NET BUDGET	2,953,711	3,781,602	4,023,486	5,240,994	30.3
REVENUE					
REVENUE USE MONEY PROPERTY	6,912	55,150	15,739	16,636	5.7
CHARGES FOR SERVICES	3,238,198	3,037,568	3,644,076	5,154,358	41.4
MISCELLANEOUS REVENUES	70,000	70,000	70,000	70,000	0.0
CANCELLATION OF OBLIGATED FB	0	0	293,671	0	-100.0
UNDESIGNATED FUND BALANCE	-108,370	262,287	0	0	0.0
TOTAL OTHER REVENUE	3,206,740	3,425,005	4,023,486	5,240,994	30.3
UNREIMBURSED COSTS	-253,029	356,597	0	0	0.0
ALLOCATED POSITIONS	2.30	2.00	2.00	2.00	0.0

Budget detail can be found on page SC-58 of the Schedules Section.

Purpose / Program Discussion

This budget identifies the annual expenses for the operation of the Self-insured Liability program, which is established as an Internal Service Fund (ISF). All revenues and expenses are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that impact the cost of this budget unit are salaries & benefits and insurance premiums. On a year-over-year basis, insurance premiums are subject to economic stimuli, global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. As such, Sutter County can expect to experience an annual swing in premium rates dependent on any or all of the variables mentioned above.

Catastrophic claims continue to be sizable in frequency and severity. Property losses are at an all-time high as a result of natural disasters California has endured the past few years including wildfires and flooding. The inflation of building materials and delays have resulted in even higher claims and recovery costs. These disasters and associated costs have reduced the number of carriers available in the open market which in turn increases the cost of property insurance.

County Counsel

Liability Insurance (4-590)

William Vanasek, County Counsel

Since 2015, the County of Sutter self-insures for Liability Insurance through Trindel Insurance Fund. The insurance market is continuing to see significant increases in premium costs. Due to the premium increase in FY 2019-20, Trindel Board members increased the General Liability Self-Insured Retention (SIR) to \$250,000, up from \$100,000. Losses exceeding these limits are covered by strategic pooling and excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM) by way of Trindel Insurance Fund. The excess policies provide coverage for liability losses up to \$25 million.

Beginning FY 2022-23, the 1911 General Insurance budget was included in fund 4590, the General Liability Insurance Internal Service Fund. This includes medical malpractice, property, fine art, vehicles, watercraft, and crime. This was done to properly match the insurance budgeting and controls of Trindel Insurance Fund.

Goals

In FY 2024-25, Risk Management will:

1. Pass the annual audit by Trindel Insurance Fund to receive the subsidy; and
2. Find the most cost-efficient methods of maintaining sufficient insurance coverage including the consideration of increasing the pooling layer with Trindel Insurance Fund.

Major Budget Changes

Services & Supplies

- \$1,214,319 Increase in Insurance Premiums

Increase in Fund Balance Reserves

- \$119,037 Increase in reserves available to cover the negative Net Assets from additional claims (Increase in Reserves minus Cancellation of Fund Balance)

Charges for Services

- \$119,037 Increase in ISF Property/General insurance charges to County departments and agencies

Recommended Budget

Total appropriations are recommended at \$5,240,994, an increase of \$1,217,508 (30.3%) from the FY 2023-24 Adopted Budget. The Liability Insurance budget unit operates as an Internal Services Fund and balances revenues to expenses within the fund over time.

County Counsel

Liability Insurance (4-590)

William Vanasek, County Counsel

Charges for Services are recommended at \$5,154,358, which is an increase of \$1,510,282, or 41.4%, in the Liability, Malpractice and Property/General Insurance ISF premiums charged to County Departments as compared to FY 2023-24 Adopted Budget. There is no Net County Cost in this budget.

Use of Fund Balance

Each year on June 30, accounting adjustments are made to reflect the actual insurance cash deposit with others and claims reserve for the Liability Insurance per Trindel's updated Statement of Net Position. The Liability ISF contains a Net Assets balance of \$262,287.18 as of July 1, 2023. It is estimated the Net Assets balance will be increased by \$866,461 to bring Net Assets to a total of \$1,128,748 as of July 1, 2024.

County Counsel
Workers' Compensation (4-591)

William Vanasek, County Counsel

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4591 - WORKERS' COMP INSURANCE ISF					
Unit Title: WORKERS' COMP INSURANCE ISF					
					Dept: 4591
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	175,724	125,494	255,652	313,209	22.5
SERVICES AND SUPPLIES	33,379	2,515,688	2,550,140	2,757,937	8.1
OTHER CHARGES	1,344	12,989	14,807	-1,140	-107.7
CAPITAL ASSETS	335	335	0	0	0.0
OTHER FINANCING USES	258	278	325	1,364	319.7
NET BUDGET	211,040	2,654,784	2,820,924	3,071,370	8.9
REVENUE					
REVENUE USE MONEY PROPERTY	25,132	18,650	0	0	0.0
CHARGES FOR SERVICES	2,850,448	2,113,378	2,536,053	3,060,038	20.7
CANCELLATION OF OBLIGATED FB	0	0	284,871	11,332	-96.0
UNDESIGNATED FUND BALANCE	2,205,938	4,856,697	0	0	0.0
TOTAL OTHER REVENUE	5,081,518	6,988,725	2,820,924	3,071,370	8.9
UNREIMBURSED COSTS	-4,870,478	-4,333,941	0	0	0.0
ALLOCATED POSITIONS	1.10	1.10	1.10	1.10	0.0

Budget detail can be found on page SC-60 of the Schedules Section.

Mission / Program Discussion

County Counsel and Human Resources are responsible for the administration and management of the Workers' Compensation program. Elements of the Workers' Compensation program include claims management, coordination of third-party claims administration, monitoring the Injury and Illness Prevention Program (IIPP) through Department Safety Representatives (DSR's), tracking job-related accidents and injuries and the maintenance of appropriate reports, records and statistics.

This budget unit is an Internal Service Fund; therefore, all revenues and expenses are accumulated within the fund and net costs are allocated to individual County departments based on a standard allocation methodology.

The primary factors that impact the cost of this budget unit are salaries & benefits and workers' compensation insurance premiums. On a year-over-year basis, insurance premiums are subject to economic stimuli, global market conditions, available insurance capacity by the underwriting community, claims loss history, and the overall state of the economy. As such, Sutter County can expect to experience an annual swing in premium rates dependent on any or all of the variables mentioned above.

Since 2015, Sutter County has been a member of the Trindel Insurance Fund. The County self-insures, through Trindel Insurance Fund, for losses up to \$300,000 for Workers' Compensation.

County Counsel

Workers' Compensation (4-591)

William Vanasek, *County Counsel*

Losses exceeding these limits are covered by strategic pooling and excess insurance policies purchased through Public Risk Innovation, Solutions, and Management (PRISM) by way of Trindel Insurance Fund. The excess policies provide coverage for Workers' Compensation losses at the statutory limits.

Goals

In FY 2024-25, Risk Management will:

1. Update the County's Injury and Illness Prevention Program (IIPP) to meet Cal/OSHA guidelines
2. Increase participation in the Wellness Program

Major Budget Changes

Salaries and Benefits

- \$57,557 Increase due to negotiated salaries and benefits

Services & Supplies

- \$207,797 Increase in Insurance Premiums

Charges for Services

- \$523,985 Increase in revenue from Worker's Compensation charges to County departments

Decrease in Reserves

- (\$273,539) Decrease in Obligated Fund Balance used to offset charges to County departments

Recommended Budget

Total appropriations are recommended at \$3,071,370, an increase of \$250,446 (8.9%) from the FY 2023-24 Adopted Budget. The Workers' Compensation budget unit operates as an Internal Service Fund and balances revenues and expenses within the fund over time.

Charges for Services are recommended at \$3,060,038, an increase of \$523,985 (20.7%) compared to the FY 2023-24 Adopted Budget. The charges are allocated to all County operating departments; therefore, the increase in this account equals the amount that has been increased in County departments' budgets for FY 2024-25. There is no Net County Cost in this budget.

Use of Fund Balance

The Worker's Compensation ISF contains a Net Assets balance of \$4,856,697.29 as of July 1, 2023. It is estimated the Net Assets for this fund will be increased by \$139,520. The Net Assets for this fund are projected to be \$4,996,217 on July 1, 2024.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1401	
Unit Title: HUMAN RESOURCES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/21/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,159,668	1,128,463	1,491,608	1,480,444	-0.7
SERVICES AND SUPPLIES	260,831	243,759	240,297	302,484	25.9
OTHER CHARGES	3,455	2,562	50	50	0.0
CAPITAL ASSETS	10,127	0	0	0	0.0
OTHER FINANCING USES	5,997	6,340	6,637	17,176	158.8
NET BUDGET	1,440,078	1,381,124	1,738,592	1,800,154	3.5
REVENUE					
CHARGES FOR SERVICES	190,343	16,584	185,036	249,860	35.0
MISCELLANEOUS REVENUES	0	15	0	0	0.0
OTHER FINANCING SOURCES	10,127	0	0	0	0.0
TOTAL OTHER REVENUE	200,470	16,599	185,036	249,860	35.0
UNREIMBURSED COSTS	1,239,608	1,364,525	1,553,556	1,550,294	-0.2
ALLOCATED POSITIONS	10.90	10.20	10.20	10.20	0.0

Budget detail can be found on page SC-62 of the Schedules Section.

Purpose / Program Discussion

The Human Resources Department provides quality support to over 1,200 employees and retirees for all County departments. The department’s mission is to improve Sutter County, one employee at a time. Through collaboration with other departments and community partners, Human Resources performs a full range of services including recruitment, benefits administration, classification and salary analysis, county-wide training programs, personnel rules & regulation administration, workplace investigations, safety and worker’s compensation, and labor relations.

Costs related to Employee Wellness Services administered by Human Resources are contained in the Wellness Internal Service Fund budget (4-595).

Accomplishments

- Implemented changes to the County's Personnel Rules and Regulations to modernize the County's recruitment processes.
- Implemented Skillbridge intern training program for Beale AFB service members.
- Developed various social media campaigns for both recruitments and our BeWell employee wellness program.
- Met and conferred with Deputy Sheriffs' Association for salary survey methodology.

Goals

- Complete negotiations with Deputy Sheriffs' Association and Peace Officers Association.
- Review and recommend changes to performance appraisal process to provide employees with timely and meaningful evaluations.
- Revise and recommend changes to the County's leave of absence process and rules and develop a leave of absence planning handbook for employees.
- Successfully implement Workday Enterprise Resource Planning system.
- Review and update class specifications and minimum qualification language.
- Develop a countywide internship program.

Major Budget Changes

Salaries & Benefits

- \$122,503 Increase due to negotiated salaries, addition of longevity pay, and insurance/retirement cost increases
- (18,000) Decrease due to reduced extra help expenses

Services & Supplies

- \$92,963 Increase in Interfund Information Technology charges
- (\$15,000) Affordable Care Act reporting costs transferred to General Services

Revenues

- \$72,882 Increase in HR Analyst charges to Health and Human Services Department

Recommended Budget

Net County Cost in this budget unit was reduced from the Requested Budget to the Recommended Budget by \$140,867 as follows:

- Decrease in Salaries & Benefits of \$115,667 – underfill the Assistant Director as a Manager, delay hiring the Director by two pay periods, and unfund an Analyst position
- Decrease in Internal Service Fund Information Technology direct charges of \$25,200 – reduction of subscriptions supporting legacy software replaced by Workday

Total appropriations are recommended at \$1,800,154, an increase of \$61,562 (3.5%) from the FY 2023-24 Adopted Budget. The General Fund provides 86.1% of financing for this budget unit. Net County Cost is \$1,550,294, which is a decrease of \$3,262 (-0.2%) from the FY 2023-24 Adopted Budget. As a support department, a portion of the cost for this budget is recovered through Annual Cost Plan revenue that is budgeted within the General Revenues budget unit (1-209).

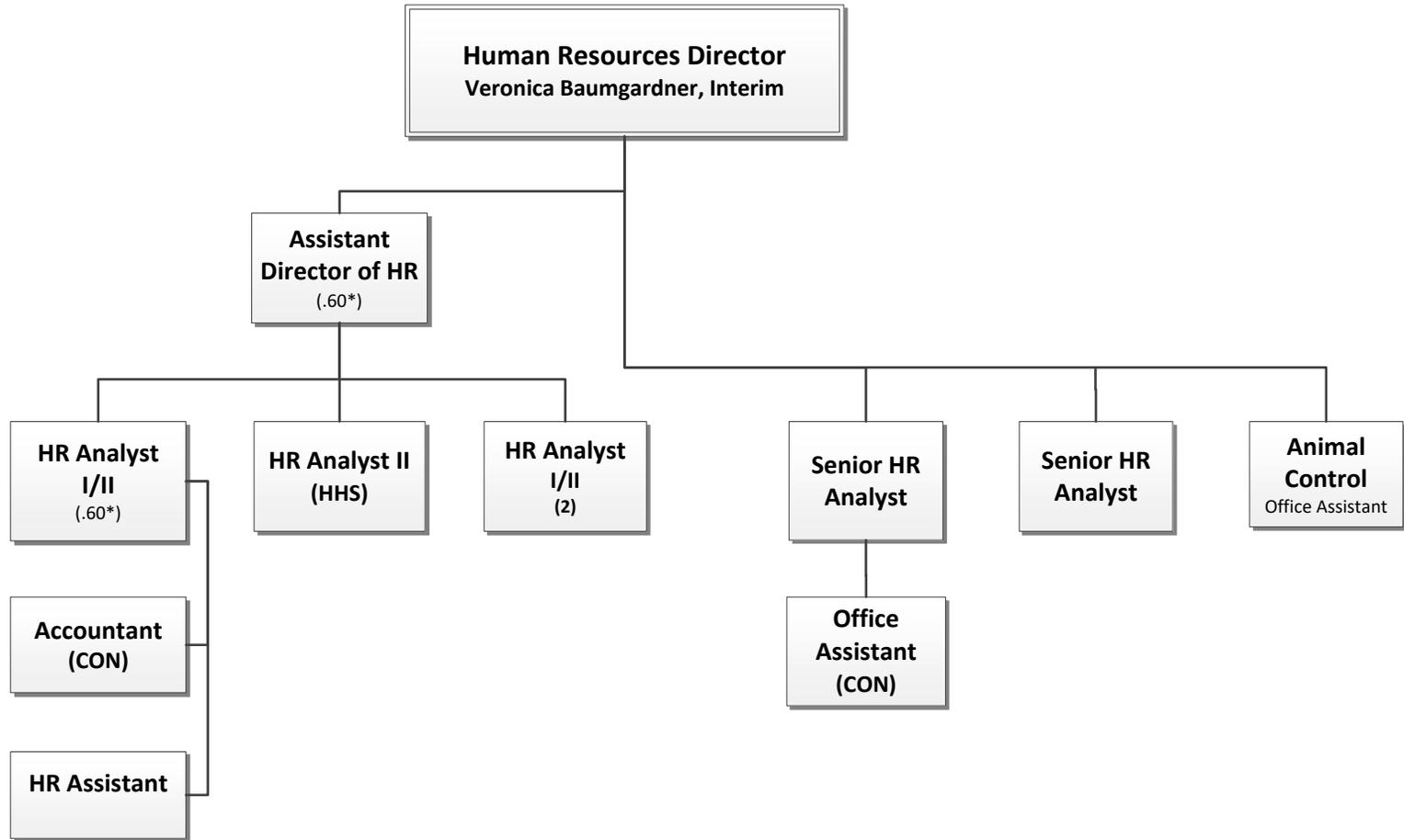
Use of Fund Balance

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

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Human Resources FY 2024-25

Recommended



Notes:

*40% of each of these positions allocated to Risk Management in County Counsels Office.

Human Resources Animal Control (2-726)

Veronica Baumgardner, *Interim Director*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: ANIMAL CONTROL					Dept: 2726
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	76,769	67,868	80,016	89,446	11.8
SERVICES AND SUPPLIES	15,385	3,720	3,972	4,214	6.1
OTHER CHARGES	336,691	131,637	360,259	385,477	7.0
INTRAFUND TRANSFERS	-3,725	-1,184	-1,184	3,998	-437.7
OTHER FINANCING USES	0	0	0	610	100.0
NET BUDGET	425,120	202,041	443,063	483,745	9.2
REVENUE					
REVENUE USE MONEY PROPERTY	1,718	1,161	0	0	0.0
INTERGOVERNMENTAL REVENUES	58,021	40,917	84,017	93,918	11.8
CHARGES FOR SERVICES	0	96	0	0	0.0
TOTAL OTHER REVENUE	59,739	42,174	84,017	93,918	11.8
UNREIMBURSED COSTS	365,381	159,867	359,046	389,827	8.6
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	0.0

Budget detail can be found on page SC-64 of the Schedules Section.

Purpose / Program Discussion

This budget represents the County's share of cost for the operation of the Sutter Animal Services Authority (SASA), a joint agency of the cities of Live Oak and Yuba City, and Sutter County, established for the purpose of providing efficient and cost-effective animal control services.

SASA enforces local, state, and federal laws and regulations pertaining to animals and their care. Providing for the health and welfare of animals (as well as the welfare of people in contact with animals) is accomplished by administering a mandated rabies control program, impounding stray or vicious/potentially dangerous animals, monitoring a quarantined animal program, and responding to complaints of cruelty, neglect, and the inhumane treatment of animals.

In November 2011, Sutter County and the cities of Live Oak and Yuba City entered into a Joint Powers Agreement (JPA) to form SASA with Sutter County designated as the lead agency for operations and Yuba City designated as the lead agency to construct a new facility. The JPA specified that, at the completion of construction, the County's historical management of Animal Services operations would transfer to Yuba City.

The City of Yuba City assumed lead responsibility in July 2013. The new facility was completed in August 2013, and the Recommended Budget reflects the County's proportionate share of the SASA operating budget, along with residual County costs not shared by the other jurisdictions.

Human Resources Animal Control (2-726)

Veronica Baumgardner, *Interim Director*

By agreement, the three jurisdictions represented by the SASA Board will budget the responsibility of operational expenses for FY 2023-24 as follows:

City of Yuba City	69%
Sutter County	22%
City of Live Oak	9%

The County and City of Yuba City entered into an Employee Services Agreement in 2013 allowing existing County employees to continue to provide services to Animal Control, as lead agency responsibilities transferred from Sutter County to the City of Yuba City. Therefore, SASA shelter and field services are staffed with a combination of Yuba City employees and Sutter County employees, pursuant to the Employee Services Agreement. There is currently one allocated position in this budget, which will be reduced when the Sutter County employee leaves service for any reason, and the position will change to a Yuba City position. The contracted employee costs are reimbursed to Sutter County by Yuba City.

Major Budget Changes

Other Charges

- \$9,430 Net increases of negotiated salaries and benefits
- \$25,218 Net increases in utilities, insurance, tools, animal food, equipment expenses and associated overhead
- \$9,901 Increase in projected revenue

Recommended Budget

Net County Cost was unchanged from the Requested Budget to the Recommended Budget.

Total appropriations are recommended at \$483,745, an increase of \$40,682 (9.2%) from the FY 2023-24 Adopted Budget. The General Fund provides 80.6% of the financing for this budget unit, and Net County Cost increased \$30,781 (8.6%) compared to the FY 2023-24 Adopted Budget.

This budget consists of Contribution to Other Agencies in an estimated amount of \$385,477 that reflects Sutter County's 22% share of the SASA operating budget.

Use of Fund Balance

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

Human Resources Employee Wellness Services (4-595)

Veronica Baumgardner, *Interim Director*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4595 - EMPLOYEE WELLNESS SERVICES				Dept: 4595	
Unit Title: EMPLOYEE WELLNESS SERVICES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	71,045	282,020	429,928	451,200	4.9
OTHER CHARGES	34,011	10,726	10,261	55,711	442.9
INCREASES IN RESERVES	0	0	63,811	0	-100.0
OTHER FINANCING USES	125,000	0	0	0	0.0
NET BUDGET	230,056	292,746	504,000	506,911	0.6
REVENUE					
REVENUE USE MONEY PROPERTY	2,877	39,826	0	13,800	100.0
CHARGES FOR SERVICES	465,576	389,900	494,000	0	-100.0
MISCELLANEOUS REVENUES	40	130,751	10,000	0	-100.0
CANCELLATION OF OBLIGATED FB	0	0	0	493,111	100.0
UNDESIGNATED FUND BALANCE	327,888	573,291	0	0	0.0
TOTAL OTHER REVENUE	796,381	1,133,768	504,000	506,911	0.6
UNREIMBURSED COSTS	-566,325	-841,022	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SC-65 of the Schedules Section.

Mission / Program Discussion

This budget identifies the annual expenses for the administration, management, and operation of the Employee Wellness Services program, which is established as an Internal Service Fund (ISF). Elements of the Employee Wellness Services program include the BeWell Sutter County wellness program and activities, the Employee Assistance Program, Wellness Apps for Law and Fire employees and all contracts and expenses associated to maintain these programs.

The BeWell Sutter County Employee Wellness Program is centered around five areas of wellness: physical, mental, financial, occupational and social. Employees personalize their experience by setting wellness goals that are specific to their interests and by participating in ways that best meet their needs. This program was designed by employees and negotiated as a replacement of the County's wellness clinic.

The costs for operation of this budget are allocated to County departments' operating budgets. Under the funding model adopted by the Board of Supervisors in March 2022, through FY 2022-23 departments have contributed \$20 per employee per pay period for each regular and benefits-eligible extra help employee. This funding model is expected to generate nearly \$500,000 in revenue per fiscal year, which is sufficient to fund all activities and program costs of the BeWell

Human Resources Employee Wellness Services (4-595)

Veronica Baumgardner, *Interim Director*

Sutter County program and other County provided wellness benefits. (Note: There is sufficient revenue in the fund to support activities in the budget year, so charges to departments have been suspended for FY 2024-25.)

Goals

- Promote employee engagement
- Encourage a healthier work-life balance
- Prevent, manage and improve chronic diseases among employees and dependents
- Create a happier and more productive workforce
- Decrease absenteeism due to illness
- Reduce healthcare costs
- Improve the overall health of our community

Major Budget Changes

Services & Supplies

- \$60,000 Increase in Professional & Specialized Services for implementation of Workday LEARN
- (30,000) Decrease in Special Departmental Expenses
- \$10,000 Increase in Employment Training

Recommended Budget

This budget was modified from the Requested Budget to the Recommended Budget as follows:

- Decrease in Internal Service Charges of \$494,000 – eliminated all contributions from County departments to fund his fund. This is a temporary, one-year measure which will allow other departments to absorb budget reductions this year. These contributions are expected to resume in future fiscal years. If these contributions do not resume, then this fund will become insolvent and will be unable to fulfil its goals.
- Increase in Cancellation of Obligated Fund Balance of \$474,000 – Using fund balance is necessary to fund current year operations of this fund in the absence of departmental contributions. Fund Balance is not sufficient to backfill revenue for more than one year.

Total appropriations are recommended at \$506,911, an increase of \$2,911 (0.6%) from the FY 2023-24 Adopted Budget. This budget unit operates as an Internal Service Fund and must balance revenues to expenses within the fund over time. There is no Net County Cost in this budget unit.

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

*Nicholas Valencia,
Treasurer-Tax Collector*

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: TREASURER-TAX COLLECTOR					Dept: 1202
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	761,360	673,022	894,872	1,203,618	34.5
SERVICES AND SUPPLIES	251,497	178,708	437,807	536,626	22.6
OTHER CHARGES	64,399	66,341	0	0	0.0
CAPITAL ASSETS	335,544	6,068	6,500	0	-100.0
OTHER FINANCING USES	11,432	11,882	12,995	22,927	76.4
NET BUDGET	1,424,232	936,021	1,352,174	1,763,171	30.4
REVENUE					
FINES, FORFEITURES, PENALTIES	18,061	10,328	17,000	17,000	0.0
CHARGES FOR SERVICES	585,343	320,147	444,615	585,015	31.6
MISCELLANEOUS REVENUES	4,097	5,320	4,400	4,184	-4.9
OTHER FINANCING SOURCES	335,544	0	0	60,000	100.0
TOTAL OTHER REVENUE	943,045	335,795	466,015	666,199	43.0
UNREIMBURSED COSTS	481,187	600,226	886,159	1,096,972	23.8
ALLOCATED POSITIONS	7.12	7.12	7.12	9.00	26.4

Budget detail can be found on page SC-67 of the Schedules Section.

Mission / Program Discussion

The Treasurer-Tax Collector’s Office provides banking and tax collection services to all County departments, school districts, and special districts throughout the County. The Office is accountable for three primary functions: 1) Banking and Treasury, 2) Processing Property Tax Payments, and 3) Collection of Delinquent Debts. The Treasurer is the ex officio Treasurer for various agencies and districts not under the control of the Board of Supervisors. The Treasurer is responsible for the management, safeguarding, and investment of the Pooled Treasury, which includes monies of the County, school districts, and most of the special districts in Sutter County.

Beginning in FY 2024-25, the Office of Revenue Collection budget unit (1-204) is combined with this budget unit. All appropriations and positions are eliminated in 1-204 and reflected in 1-202.

Goals

- Provide training and development for strong leadership in the department
- Continue to coordinate and increase the credit card/online payment services
- Continue to provide responsive and cost-effective Electronic Fund Transfer/Automatic Clearing House services

Major Budget Changes

Salaries & Benefits

- \$249,041 Increase due to transferring salaries & benefits from budget unit 1-204 to 1-202
- \$59,705 Increase due to negotiated salary and benefit increases

Services & Supplies

- \$60,000 Increase due to a new software for County and Victim Restitution collection. The department's collection software reached end of life in FY 2023-24. A new collection software is needed to continue county and victim restitution collections. The department is exploring options to transfer this function to an external agency, in which case this cost would not be incurred.

Recommended Budget

Net County Cost in this budget unit was reduced from the Requested Budget to the Recommended Budget by \$60,030 as follows:

- Decrease in Internal Service Fund Information Technology direct charges of \$30 – reduction of subscriptions supporting legacy software replaced by the new Workday Enterprise Resource Planning system, which went live at the end of FY 2023-24
- Increase in Transfers In of \$60,000 – use funds from the Office of Revenue Collection Special Revenue Fund (0-243) to cover the costs of the new software described above

Total appropriations are recommended at \$1,763,171, an increase of \$410,997 (30.4%) from the FY 2023-24 Adopted Budget for budget unit 1-202. The General Fund provides 62.2% of financing for this budget unit. Net County Cost is increased by \$210,813 (23.85%) from the FY 2023-24 Adopted Budget.

When including the appropriations for budget unit 1-204 (Office of Revenue Collection) the FY 2023-24 appropriations are increased by \$119,140 (7.2%). When the FY 2023-24 appropriations and revenues for budget unit 1-204 are included, Net County Costs are increased by \$50,044 (4.4%). Budget Unit 1-204 – Office of Revenue Collection has been eliminated as of FY 2024-25.

As a support department, the Treasurer's Office provides services to all County departments. A portion of the costs for this budget are recovered through annual Cost Plan (OMB Super-Circular) revenue that is budgeted within the General Revenues budget unit (1-209).

Treasurer - Tax Collector Tax Collector (1-202)

*Nicholas Valencia,
Treasurer-Tax Collector*

The following position changes are recommended to be effective July 1, 2024:

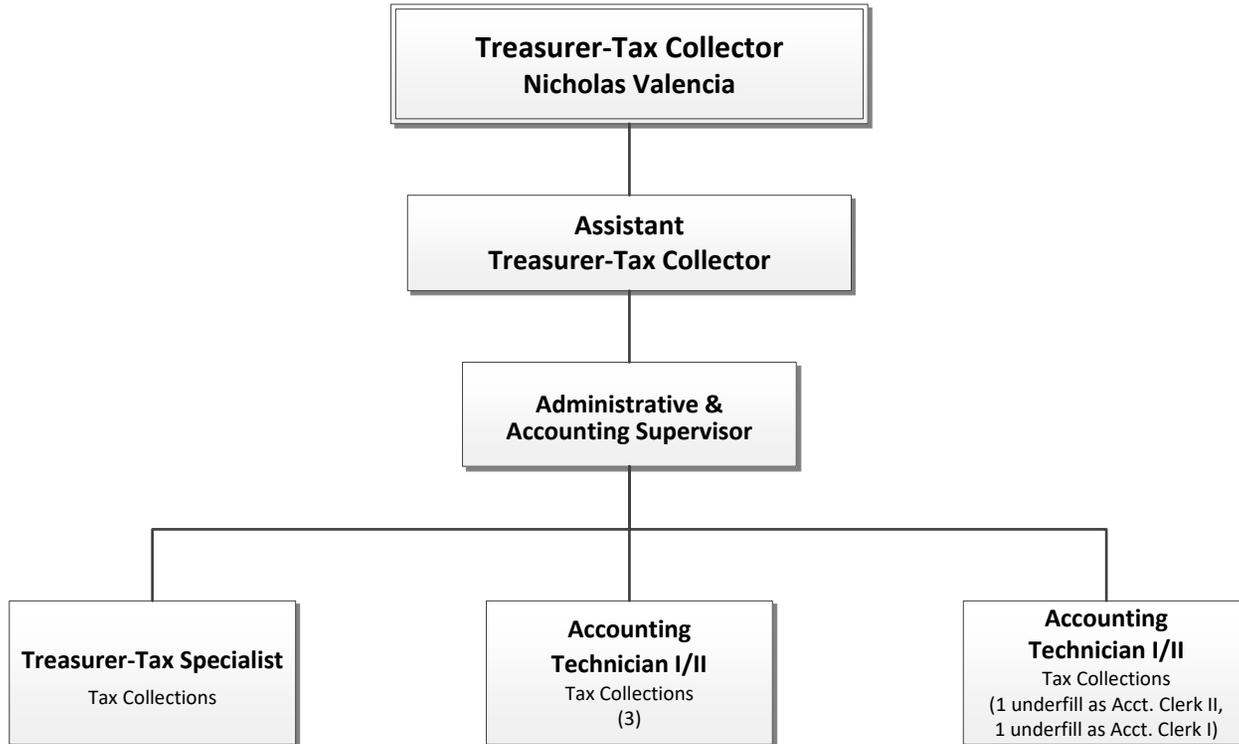
- Transfer of 0.30 FTE Admin & Accounting Supervisor position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)
- Transfer of 1.00 FTE Accounting Technician I position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)
- Transfer of 0.25 FTE Accounting Technician II position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)
- Transfer of 0.33 FTE Asst Treasurer-Tax Collector position from Office of Revenue Collection (1-204) to Treasurer Tax-Collector (1-202)

Use of Fund Balance

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

**Treasurer/Tax Collector
FY 2024-25**

Recommended



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General Services plays a key role in keeping the County functioning, including setting up for remote meetings of the Sutter County Board of Supervisors.



General Services

Section D

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					Dept: 1205
Unit Title: GENERAL SERVICES DEPARTMENT					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	965,614	846,771	1,081,787	1,309,248	21.0
SERVICES AND SUPPLIES	122,906	115,369	140,652	145,986	3.8
OTHER CHARGES	2,363	2,409	0	0	0.0
CAPITAL ASSETS	7,083	0	0	0	0.0
INTRAFUND TRANSFERS	-259,908	-132,090	-320,788	-377,867	17.8
OTHER FINANCING USES	7,544	7,783	8,004	15,997	99.9
NET BUDGET	845,602	840,242	909,655	1,093,364	20.2
REVENUE					
REVENUE USE MONEY PROPERTY	11,748	4,500	6,000	6,000	0.0
CHARGES FOR SERVICES	492,520	276,073	582,902	643,139	10.3
MISCELLANEOUS REVENUES	68	0	0	0	0.0
OTHER FINANCING SOURCES	10,248	4,399	0	0	0.0
TOTAL OTHER REVENUE	514,584	284,972	588,902	649,139	10.2
UNREIMBURSED COSTS	331,018	555,270	320,753	444,225	38.5
ALLOCATED POSITIONS	8.00	8.00	8.00	8.00	0.0

Budget detail can be found on page SD-1 of the Schedules Section.

Mission / Program Discussion

The General Services Administration division provides management and support services, such as budget, payroll and other fiscal services, for the General Services Department, including the Building Maintenance, Fleet Management and Information Technology divisions.

In addition, this division provides centralized procurement services for equipment, supplies, and services in adherence with County and State regulations, laws, rules, policies, and procedures. Costs for procurement-related activities are allocated through the annual Cost Plan based on the number of purchase orders issued except for a few tasks which are directly charged to the supported activity.

Other functions of the division include contract and agreement services, copier services, facility lease and rental management, fleet inventory, licensing, vehicle utilization, tracking of associated costs, replacement recommendations, fuel card-lock system access, vehicle disposal and travel program management.

Accomplishments & Goals

FY 2023-24 Accomplishments

- Implemented Workday Procurement Module
- Resumed Veteran's Community Building Rentals

FY 2024-25 Goals

- Update procedures for all positions
- Implement internal mail postage processing

Major Budget Changes

Salaries & Benefits

- \$227,461 Increase due to negotiated salaries and related benefits, including insurance and retirement costs

Services & Supplies

- \$32,556 Increase in in ISF IT Services Provided

Revenues

- \$117,316 Increase in in Intra/Interfund Administration charges

Recommended Budget

Recommended appropriations are \$1,093,364, an increase of \$183,709 (20.2%) from the FY 2023-24 Adopted Budget. The General Fund provides \$444,225, or 40.6%, of the financing for this budget unit with an increase in Net County Cost of \$123,472, or 38.5%, compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

General Services FY 2024-25

Recommended

General Services Director
Ken Sra

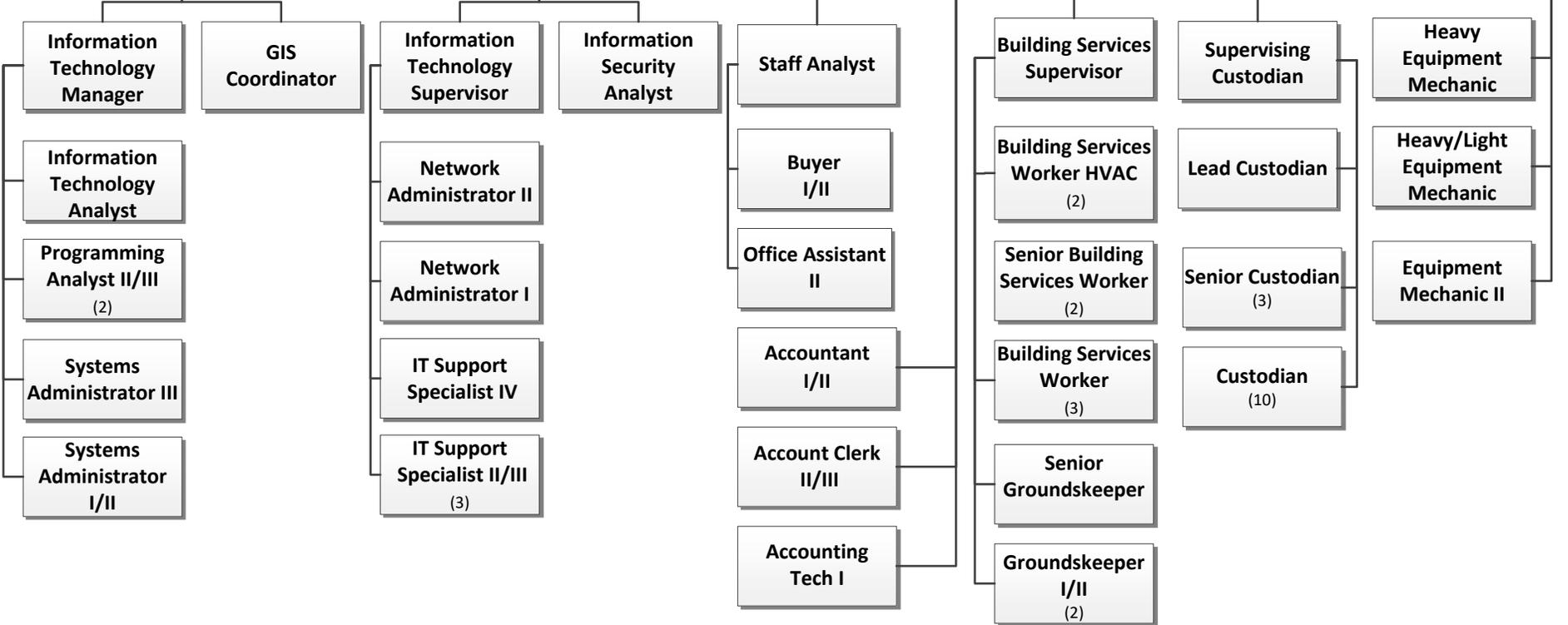
IT Deputy Director
Applications

IT Deputy Director
Infrastructure

Admin and Finance Manager

Facilities Maintenance Superintendent

Fleet Maintenance Supervisor



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 7101	
Unit Title: PARKS & RECREATION					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	61,381	53,372	105,594	124,301	17.7
OTHER CHARGES	18,794	2,713	0	0	0.0
INTRAFUND TRANSFERS	162,050	71,437	146,399	123,593	-15.6
NET BUDGET	242,225	127,522	251,993	247,894	-1.6
REVENUE					
FINES, FORFEITURES, PENALTIES	252	0	0	0	0.0
REVENUE USE MONEY PROPERTY	18,822	6,529	42,400	25,000	-41.0
TOTAL OTHER REVENUE	19,074	6,529	42,400	25,000	-41.0
UNREIMBURSED COSTS	223,151	120,993	209,593	222,894	6.3
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SD-3 of the Schedules Section.

Mission / Program Discussion

The mission of Parks and Recreation is to provide, and adequately maintain, recreation opportunities at County facilities that are easily accessible and offer a high-quality outdoor experience in a safe environment.

This budget unit funds the ongoing operation and maintenance of the County parks and recreation system, which includes Live Oak Park and Boat Ramp, Harter Park, East Nicolaus Park, Boyd's Pump Boat Ramp, Yuba City Boat Ramp, and Tisdale Boat Ramp.

Major Budget Changes

Services & Supplies

- \$12,375 Increase due to liability insurance premium increase as provided by Risk Management

Intrafund Transfers

- (\$26,945) Decrease in Intrafund Cost Plan Building Maintenance charges as provided by the annual Cost Plan

Revenue

- \$17,400 Decrease in Live Oak Park campground fees based on the prior year usage

Recommended Budget

Recommended appropriations are \$247,894, which is a decrease of \$4,099 (-1.6%) from the FY 2023-24 Adopted Budget. The General Fund provides \$222,894, or 89.9%, of the financing for this budget unit with an increase in Net County Cost of \$13,301, or 6.3%, compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

**General Services Department
Building Maintenance (1-700)**

Ken Sra, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 1700	
Unit Title: BUILDING MAINTENANCE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,924,102	1,756,699	2,476,316	2,648,561	7.0
SERVICES AND SUPPLIES	1,116,412	1,130,671	1,853,216	1,737,003	-6.3
OTHER CHARGES	8,154	8,224	0	0	0.0
CAPITAL ASSETS	24,285	104,233	278,495	0	-100.0
INTRAFUND TRANSFERS	-53,789	11,752	6,765	52,003	668.7
OTHER FINANCING USES	23,991	24,858	24,862	50,496	103.1
NET BUDGET	3,043,155	3,036,437	4,639,654	4,488,063	-3.3
REVENUE					
REVENUE USE MONEY PROPERTY	13,140	8,990	11,220	11,220	0.0
CHARGES FOR SERVICES	431,325	220,082	1,039,137	784,691	-24.5
MISCELLANEOUS REVENUES	1,278	10,771	0	9,400	100.0
OTHER FINANCING SOURCES	56,606	0	0	0	0.0
TOTAL OTHER REVENUE	502,349	239,843	1,050,357	805,311	-23.3
UNREIMBURSED COSTS	2,540,806	2,796,594	3,589,297	3,682,752	2.6
ALLOCATED POSITIONS	27.00	27.00	27.00	27.00	0.0

Budget detail can be found on page SD-5 of the Schedules Section.

Mission / Program Discussion

The purpose of the Building Maintenance budget unit is to maintain the buildings and grounds that are owned or leased by Sutter County. It consists of four programs that provide distinct services:

- **Program 70 Building Maintenance** – performs department work order service requests, preventative building maintenance and routine repairs, including electrical, plumbing, HVAC, roofing, and structural systems
- **Program 71 Grounds Maintenance** - maintains the landscaping of County buildings and recreational areas
- **Program 72 Custodial Maintenance** - performs services that maintain the cleanliness, health, and safety of County buildings
- **Program 73 Facilities Capital Improvement** - this program contains building maintenance projects approved to be completed during the fiscal year

Accomplishments & Goals

FY 2023-24 Accomplishments

- Remodel of Public Health Business Office
- Holly Oak Plaza Remodels
- Ettl Hall Flooring Replacement
- Behavioral Health Security Fence Upgrade
- Behavioral Health Ligature Risk Remodel
- Sheriff Medium Jail Workstation Remodel
- Sheriff Jail Breakroom Remodel
- Sheriff Dispatch Remodel

FY 2024-25 Goals

- Achieve sustainable staffing levels

Major Budget Changes

Salaries & Benefits

- \$172,245 Net increase due to negotiated salaries and benefit costs

Services & Supplies

- (\$116,213) Net decrease in scheduled Building Maintenance projects listed below

Capital Assets

- (\$278,495) Decrease as there are no Capital Asset requests for FY 2024-25

Revenue

- (\$245,046) Decrease in scheduled Building Maintenance projects listed below

Recommended Budget

Recommended appropriations are \$4,488,063, a decrease of \$151,591 (-3.3%) from the FY 2023-24 Adopted Budget. The General Fund provides \$3,682,752, or 82.1%, of the financing for this budget unit with an increase in Net County Cost of \$93,455, or 2.6%, compared to the FY 2023-24 Adopted Budget. A portion of the costs for this budget unit are recovered through the annual Cost Plan.

Use of Fund Balance

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

**General Services Department
Building Maintenance (1-700)**

Ken Sra, Director

Scheduled Projects

Funding Source	Project No.	Department	New Maintenance Projects – Description	Estimate
General Fund		Elections	New Door	\$20,000
Public Health		Homeless Services	Homeless Trailer Upgrades	\$35,000
General Fund		Ettl Hall	Security Fence	\$9,400
Public Safety		Sheriff-Coroner	Flooring, Bathroom Remodel, Evidence Room Remodel	\$74,500
Public Safety		County Jail	Main shower paint, single cell lock	\$44,000
Welfare/Social Services		Social Services	190 Garden Hwy Remodel	\$220,022
Welfare/Social Services		Social Services	543B Admin Carpet	\$23,095
Public Safety		District Attorney	Improvements/relocation	\$99,356

General Services Department Commercial Leases (1-703)

Ken Sra, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: COMMERCIAL LEASES		Dept: 1703			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	98,788	173,312	162,192	172,610	6.4
INTRAFUND TRANSFERS	10,220	5,817	30,000	25,000	-16.7
OTHER FINANCING USES	535,122	0	0	0	0.0
NET BUDGET	644,130	179,129	192,192	197,610	2.8
REVENUE					
REVENUE USE MONEY PROPERTY	273,853	227,550	273,583	280,563	2.6
TOTAL OTHER REVENUE	273,853	227,550	273,583	280,563	2.6
UNREIMBURSED COSTS	370,277	-48,421	-81,391	-82,953	1.9
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SD-8 of the Schedules Section.

Program Discussion

This budget unit was established for the County-owned property on Gray Avenue in Yuba City, formerly the Kmart building and other suites on the 13-acre parcel. The annual debt service on the financed portion of the property was paid through this budget unit as well as maintenance and security costs. The debt was fully paid in FY 2023-24. The County's cost is offset by monthly rent charged to the three commercial tenants.

Since purchasing the property in May 2021, the County has taken over as the landlord for three commercial businesses, including two restaurants and a retail store. The property was originally leased by the County in 2017 as part of its plan to consolidate many Health and Human Services programs into a single location. Post-pandemic cost estimates for remodeling the building proved to be prohibitively high and made construction unaffordable within the County's current resources. The Board of Supervisors directed staff to begin the Surplus Land Act (SLA) process to allow for alternative development (which could be mixed governmental and private use) or outright sale of the property. As of January 2024, the County had met all the requirements under the SLA, including paying the finance debt, which permits the County to proceed with the sale or lease of the Gray Avenue property.

Major Budget Changes

Intrafund Charges

- \$10,062 Increase in Special Departmental Expenses due to an increase in tax assessments

Recommended Budget

Recommended appropriations are \$197,610, an increase of \$5,418 (2.8%) from the FY 2023-24 Adopted Budget. This is made up of \$172,610 in services and supplies cost for maintenance and upkeep, including security patrol and pest control services. Interfund transfers, totaling \$25,000, accounts for the General Services Department's time to manage the property. Property rent is expected to increase by \$6,980 (2.6%) in FY 2024-25, offsetting the operating costs. This budget unit is expected to generate revenue in excess of costs of \$82,953, a 1.9% increase from the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

**General Services Department
Fish & Game Propagation (2-703)**

Ken Sra, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0006 - FISH AND GAME					
Unit Title: FISH & GAME PROPAGATION					Dept: 2703
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	754	1,112	14,313	14,279	-0.2
OTHER CHARGES	132	74	71	0	-100.0
NET BUDGET	886	1,186	14,384	14,279	-0.7
REVENUE					
FINES, FORFEITURES, PENALTIES	7,337	4,017	2,000	3,842	92.1
REVENUE USE MONEY PROPERTY	1,036	7,059	957	847	-11.5
CANCELLATION OF OBLIGATED FB	0	0	11,427	9,590	-16.1
TOTAL OTHER REVENUE	8,373	11,076	14,384	14,279	-0.7
UNREIMBURSED COSTS	-7,487	-9,890	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SD-9 of the Schedules Section.

Mission / Program Discussion

Fish & Game Propagation budget unit supports Fish and Game Commission programs, which develops and administers programs benefitting fish and game activities in the County.

Under the direction of the Board of Supervisors, the Fish and Game Commission uses this budget to aid programs that help preserve the hunting, fishing, and wildlife heritage of Sutter County by providing opportunities for people to learn skills, safety, ethics, respect and stewardship in the conduct of outdoor pursuits. Local support from the Fish and Game Commission includes donations to local organizations that support the Fish and Game Commission goals. These donations are not to exceed \$1,000 per group for a total not to exceed \$7,000 awarded for the year.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Total appropriations are recommended at \$14,279, a decrease of \$105 (-0.7) from the FY 2023-24 Adopted Budget. This budget is financed by fines from violations of the California State Fish and Game Code. The revenue from these fines is restricted to use for fish and game related purposes.

General Services Department Fish & Game Propagation (2-703)

Ken Sra, Director

The Fish and Game Propagation budget unit is managed by the General Services Department. Administrative costs associated with General Services providing services to Fish and Game are not allocated.

Use of Fund Balance

The Fish & Game Propagation fund contains a Restricted Fund Balance in the amount of \$97,402 as of July 1, 2023. It is estimated the Restricted Fund Balance will equal \$89,615 as of July 1, 2024. The FY 2024-25 Recommended Budget includes a cancellation of Obligated Fund Balance in the amount of \$9,590.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4580 - FLEET MANAGEMENT ISF				Dept: 4580	
Unit Title: FLEET MANAGEMENT ISF					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	284,796	304,752	449,859	451,834	0.4
SERVICES AND SUPPLIES	542,733	517,776	425,542	469,949	10.4
OTHER CHARGES	244,594	140,720	238,877	270,966	13.4
CAPITAL ASSETS	7,950	1,006	22,498	5,223	-76.8
INCREASES IN RESERVES	0	0	49,857	27,583	-44.7
OTHER FINANCING USES	815	850	955	948	-0.7
NET BUDGET	1,080,888	965,104	1,187,588	1,226,503	3.3
REVENUE					
REVENUE USE MONEY PROPERTY	-8,374	18,797	825	850	3.0
CHARGES FOR SERVICES	1,250,372	557,583	1,186,763	1,225,653	3.3
MISCELLANEOUS REVENUES	105	0	0	0	0.0
OTHER FINANCING SOURCES	401	642	0	0	0.0
UNDESIGNATED FUND BALANCE	-259,306	-90,077	0	0	0.0
TOTAL OTHER REVENUE	983,198	486,945	1,187,588	1,226,503	3.3
UNREIMBURSED COSTS	97,690	478,159	0	0	0.0
ALLOCATED POSITIONS	4.00	4.00	4.00	4.00	0.0

Budget detail can be found on page SD-10 of the Schedules Section.

Mission / Program Discussion

The goal of Fleet Management is to provide the highest possible quality vehicle and equipment maintenance and repair at the lowest possible cost, while ensuring the customer's maintenance and safety needs are met with the utmost courtesy and professionalism.

The Fleet Management budget unit operates as an Internal Service Fund (ISF) and must generate its own revenues to cover expenses over time. The Fleet ISF provides management and maintenance services for over 400 County-owned and operated vehicles and pieces of equipment. Fleet costs consist of repair costs of vehicles and administrative costs for managing the fleet.

Maintenance services include preventative maintenance, inspections, unscheduled maintenance, accident repair, special contract repair, and warranty repair. Fleet Management staff also oversee adherence to government mandates such as State unleaded and diesel smog inspections, California Highway Patrol Biennial Terminal Inspections (BIT), California Air Resource Board (CARB) on-road and off-road regulations, Heavy-Duty Vehicle Idling Emission Reduction Program, Periodic Smoke Inspection Program (PSIP) for heavy-duty diesel vehicles, and Emission Control Label regulations.

Fleet provides vehicle informational reports to the County Administrator's Office and each department. This information is made available to promote consistency in vehicle use and aid decisions regarding replacement of aging vehicles. Collectively with Fleet, the County continues to recognize the importance of extending the life of vehicle and equipment assets.

Accomplishments & Goals

FY 2023-24 Accomplishments

- As of March 1, 2024, put 29 vehicles and 5 pieces of equipment into service
- Obtained optimum staffing levels

FY 2024-25 Goals

- Auction all surplus vehicles and equipment
- Meet new CARB and Clean Truck requirements

Major Budget Changes

Services & Supplies

- \$44,407 Net increase in Outside Accident Repair, Outside Vehicle Repair, Stock Parts, Other Parts and Utilities due to increase in costs

Other Charges

- \$32,089 Net increase in Interfund Admin charges, Interfund Overhead Cost Plan charges and Subscription Based Information Technology Arrangement Expense

Revenues

- \$38,915 Net increase in Fleet Admin and Vehicle Maintenance charges to the departments and agencies

Recommended Budget

Recommended appropriations are \$1,226,503, an increase of \$38,915 (3.3%) from the FY 2023-24 Adopted Budget. The Fleet Management budget unit operates as an Internal Service Fund and must balance revenues to expenses within the fund over time.

Use of Fund Balance

The Fleet Management ISF contains a Net Assets balance of \$224,237 as of July 1, 2023. It is estimated the Net Assets balance will be decreased by \$59,340 to bring Net Assets to a total of \$164,897 as of July 1, 2024.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 4581 - INFORMATION TECHNOLOGY ISF				Dept: 8145	
Unit Title: INFORMATION TECHNOLOGY ISF					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,347,838	2,235,618	2,867,664	3,137,452	9.4
SERVICES AND SUPPLIES	575,116	405,936	1,187,469	994,609	-16.2
OTHER CHARGES	504,662	390,669	604,181	831,730	37.7
CAPITAL ASSETS	559,382	335,790	502,396	789,520	57.2
INTRAFUND TRANSFERS	-1	0	1	1	0.0
INCREASES IN RESERVES	0	0	209,012	133,233	-36.3
OTHER FINANCING USES	17,633	703	844	844	0.0
NET BUDGET	4,004,630	3,368,716	5,371,567	5,887,389	9.6
REVENUE					
REVENUE USE MONEY PROPERTY	47,337	72,108	5,800	7,321	26.2
INTERGOVERNMENTAL REVENUES	26,439	11,586	5,319	46,639	776.8
CHARGES FOR SERVICES	3,402,315	1,952,624	4,229,119	5,113,429	20.9
MISCELLANEOUS REVENUES	0	9,235	0	0	0.0
OTHER FINANCING SOURCES	86,504	1,901	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	1,131,329	720,000	-36.4
UNDESIGNATED FUND BALANCE	-998,886	-2,313,127	0	0	0.0
TOTAL OTHER REVENUE	2,563,709	-265,673	5,371,567	5,887,389	9.6
UNREIMBURSED COSTS	1,440,921	3,634,389	0	0	0.0
ALLOCATED POSITIONS	16.00	17.00	17.00	17.00	0.0

Budget detail can be found on page SD-13 of the Schedules Section.

Mission / Program Discussion

Information Technology (IT) is a division of the General Services Department and provides services to County departments, other government agencies, and constituents through the County’s public websites. The IT Division works collaboratively with County departments on adoption and integration of technologies to improve the quality and efficiency of services provided. The IT Division is a centralized service that efficiently and cost-effectively manages the large volume of systems, data, and support requests that must be managed as part of the on-going operations of the County.

The General Services Director leads the IT Division in areas including infrastructure, datacenters, network, enterprise applications, and services for the County. The Director, along with the IT Management Team, envisions, develops, and delivers business focused strategic plans and supporting technology roadmaps and utilizes technology to expand service delivery options. The General Services Administrative Division provides budgeting and fiscal services, payroll, purchasing and contracting oversight for IT.

The IT Division encompasses three functional support areas:

Infrastructure and Cybersecurity is responsible for the County's technology infrastructure and cybersecurity posture. This includes management of the fiber optic network, datacenters, servers, storage, routers, switches, wired and wireless networks, firewalls, security appliances, phone systems, surveillance systems, Microsoft enterprise services, interconnectivity with Local, State and Federal agencies, and remote access. Cybersecurity, compliance management, data protection, disaster recovery and business continuity services are also provided.

Technical Support and Helpdesk provides support for computers, laptops, copiers, printers, card access systems, videoconferencing and mobile devices that are in place throughout the County. Staff is responsible for the troubleshooting, repair, refresh, and support of client infrastructure. Additionally, the group supports a variety of specialized applications in County departments and provides extensive support to the unique devices, applications, and services in the Sheriff's Office.

Applications is responsible for the development and support of the County's enterprise and legacy applications as well as the development, support, and maintenance of the County's web presence. This group provides support for enterprise applications such as Workday (Financials, Human Capital Management, Payroll, Procurement and Budgeting), Community Development, Criminal Justice, and Property systems, in addition to a wide variety of web applications. The County's GIS Program provides geospatial content and solutions to County departments, the public, and regional agencies.

Accomplishments & Goals

FY 2023-24 Accomplishments

- Workday Core Implementation
- Implemented Multifactor Authentication Solution
- Enhanced Data Protection Platform with Cloud-Based Services
- Augmented GIS Program with Additional Staffing Resources

FY 2024-25 Goals

- Workday Adaptive Planning, Prism and Talent Implementation
- Rural Broadband Program Development
- Enhance County Network Resiliency
- Datacenter HVAC and UPS Replacement
- FirstNet Public Safety Network Implementation

Major Budget Changes

Salaries & Benefits

- \$269,788 Increase due to negotiated salaries and related benefits

Services & Supplies

- (\$192,860) Net decrease in Prepaid Expenses for multi-year Maintenance Equipment Services & Software License Subscriptions reclassified to Other Charges Amortization-Expense Subscription Based Information Technology Arrangements (SBITA) to meet GASB 96 reporting requirements

Other Charges

- \$99,854 Net increase in Interfund Administration Services and Cost Plan charges as provided by the annual Cost Plan
- \$128,882 Increase in SBITA Expense from the reclassification of Maintenance Equipment Services & Software License to meet GASB 96 reporting requirements

Capital Assets

- (\$80,637) Decrease in Depreciation Expense due to delay in acquiring asset to be placed in service
- \$367,761 Increase in Amortization Expense – SBITA due to reclassification from Maintenance Equipment Services & Software License to meet GASB 96 reporting requirements

Revenues

- (\$155,027) Decrease in Interfund due to position no longer funded by the Workday project
- \$1,043,683 Increase in ISF IT Services Provided charges to departments to recover costs and maintain Net Assets within the 60-day working capital requirement

Increase in Reserves & Cancellation of Obligated Fund Balance

- (\$335,550) Net decrease for Cancellation of Obligated Fund Balance for Prepaid Expenses reclassified to Amortization- Expense SBITA and purchase of Capital Assets

Recommended Budget

Recommended appropriations are \$5,887,389, an increase of \$515,822 (9.6%) from the FY 2023-24 Adopted Budget. The IT budget unit operates as an Internal Services Fund (ISF) and must balance revenues to expenses within the fund over time. ISF IT Services Provided account represents the total charges made to County departments for IT services.

The following Capital Assets are recommended to be rebudgeted from prior year:

- \$200,000 Request for Liebert Datacenter Cooling System
- \$100,000 Request for Datacenter UPS replacement

Use of Fund Balance

The Information Technology ISF contains an adjusted Net Assets balance of \$776,120 as of July 1, 2023. It is estimated the adjusted Net Assets balance will be decreased by \$228,232 to bring adjusted Net Assets to a total of \$547,888 as of July 1, 2024.

**General Services Department
Veterans' Memorial Community Building (7-203)**

Ken Sra, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: VETS MEMORIAL COMMUNITY BLDG					Dept: 7203
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	18,413	22,137	49,994	54,321	8.7
INTRAFUND TRANSFERS	74,494	33,884	96,443	132,562	37.5
OTHER FINANCING USES	33,920	35,357	35,358	33,625	-4.9
NET BUDGET	126,827	91,378	181,795	220,508	21.3
REVENUE					
REVENUE USE MONEY PROPERTY	1,475	18,054	56,550	75,400	33.3
TOTAL OTHER REVENUE	1,475	18,054	56,550	75,400	33.3
UNREIMBURSED COSTS	125,352	73,324	125,245	145,108	15.9
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SD-16 of the Schedules Section.

Mission / Program Discussion

The Veterans' Memorial Community Building is operated by the County as a service to the community. The Veterans' Building is leased on a priority basis to local veterans' associations for member meetings, dinners, and direct fundraising projects at no associated cost. When not in use by qualified veterans' organizations, the building is available to County departments and the community for rent. This budget unit is managed by the General Services Department.

This budget unit covers the expenses of operating and maintaining the building. The rental fees collected are used to help offset the costs of maintenance and improvements. The General Services Department is responsible for the ongoing operation and maintenance of the Veterans' building. Maintenance duties include grounds keeping and facility repair. Staff interacts regularly with the public by providing information on regulations, collecting fees, responding to community questions, and coordinating rentals with other agencies.

The Veterans' Memorial Community Building reopened to the general public for private events on February 1, 2024.

Major Budget Changes

Intrafund Transfers

- \$36,119 Net increase in Intrafund Administration Services and Cost Plan charges as provided by the annual Cost Plan

Revenue

- \$18,850 Increase in revenue for full year of rental fees after reopening to private renters

Recommended Budget

Total appropriations are recommended at \$220,508, an increase of \$38,713 (21.3%) from the FY 2023-24 Adopted Budget. The General Fund provides \$145,108, or 65.8%, of the financing for this budget unit with an increase in Net County Cost of \$19,863, or 15.9%, when compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

With formerly homeless motivational speaker Justin Scotten as the spokesperson, Sutter-Yuba Behavioral Health Services organized the first annual community walk to draw awareness to suicide prevention and the need to reduce the stigma around mental health.

Section E



Health and Human Services

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH					
Unit Title: HUMAN SERVICES ADMINISTRATION					
					Dept: 4120
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,687,222	2,548,231	3,303,345	3,718,483	12.6
SERVICES AND SUPPLIES	182,794	185,418	277,934	470,688	69.4
OTHER CHARGES	304,617	232,599	347,004	320,390	-7.7
CAPITAL ASSETS	50,051	0	0	0	0.0
INTRAFUND TRANSFERS	-234,027	-173,683	-278,580	-374,690	34.5
OTHER FINANCING USES	2,054	3,004	3,005	22,505	648.9
NET BUDGET	2,992,711	2,795,569	3,652,708	4,157,376	13.8
REVENUE					
CHARGES FOR SERVICES	2,982,310	1,951,989	3,652,708	4,157,376	13.8
MISCELLANEOUS REVENUES	1,625	0	0	0	0.0
OTHER FINANCING SOURCES	24,858	0	0	0	0.0
TOTAL OTHER REVENUE	3,008,793	1,951,989	3,652,708	4,157,376	13.8
UNREIMBURSED COSTS	-16,082	843,580	0	0	0.0
ALLOCATED POSITIONS	19.00	19.00	19.00	21.00	10.5

Budget detail can be found on page SE-1 of the Schedules Section.

Mission Statement

The Sutter County Health and Human Services Department promotes health, safety, economic stability, and quality of life for our community.

Program Description

This budget funds the Director, two Assistant Directors, two Branch Directors, and support staff that provides leadership, financial, and administrative support functions for the Department of Health and Human Services.

The Health and Human Services (HHS) Administration office oversees the Administration and Finance branch as well as the five service branches of the Health and Human Services Department including Adult's, Children's, Acute Psychiatric Services, Employment and Eligibility, and Public Health. Oversight of the Children and Families Commission budget is provided through this budget unit. Continual changes at the State and Federal level will likely require ongoing adjustments in the Department's operations.

Accomplishments & Goals

Major Accomplishments / Initiatives:

- Awarded CSAC innovation award for improved recruitment, retention and communication efforts within HHS, hosting the first annual All-HHS in person meeting with 400 staff as well as continued facilitation of regular All Staff meetings via teams.
- Increased fiscal education and trainings offered to HHS staff at multiple levels to include an emphasis on strengthening technical accounting skills.
- Implemented staff and community education strategies through the establishment of HHS social media, "I can help" videos and "HHS Learns" education sessions to better serve the community.
- Heavily participated in workday enterprise resource system planning and testing activities to ensure a smooth transition for HHS programs and staff.
- In partnership with General Services, completed several office refreshes with new paint, carpet and cubicles significantly improving staff morale and customer service experience.

Three-Year Department-Wide Goals and Objectives (2022 through 2025):

- Continued development and implementation of the HHS Strategic Plan.
- Continued development and implementation of the HHS Fiscal Sustainability Plan to include efforts to increase fund balance as possible.
- Implement performance measures for HHS programs and contracts using results-based accountability, as connected to available technology platforms such as Workday.
- Enhance communications with the Sutter County Board of Supervisors, Behavioral Health Advisory Board and the community through continued leadership and staff presentations.
- Continue to implement incremental facilities improvements for HHS sites.

Major Budget Changes

Salaries & Benefits

- \$184,532 Increase due to negotiated salaries and associated benefits, projected retirement payouts
- \$230,606 Addition of 2.0 FTE Executive Secretary positions primarily focused on managing the large volume of HR transactional work for the department, coordinating recruiting processes, overseeing the onboarding process, and responding to employee questions on personnel related matters such as personnel rules, benefits, leaves and policies

Services and Supplies

- \$145,000 Increase in Professional/Specialized Services for additional HHS-wide Workday support and training, HHS Program Evaluation, and Disaster Response Coordination activities

Health and Human Services Administration (4-120)

Sarah Eberhardt-Rios, Director

- \$37,852 Increase in various ISF categories due to prior year actuals and increase in insurance premiums

Intrafund Transfer

- (\$96,110) Decrease in Intrafund Admin Services transfer-in from County Health

Revenues

- \$504,668 Increase in Charges for Services revenue from other HHS Budget Units / Programs due to program growth, program evaluation costs, and staffing of HR transactional related work

Recommended Budget

Total appropriations are recommended at \$4,157,376, an increase of \$504,668 (13.8%) from the FY 2023-24 Adopted Budget. This budget unit allocates all its expenses to other HHS programs/budget units and agencies that are under its support and administration. There is no Net County Cost in this budget unit.

The following positions are recommended as of July 1, 2024:

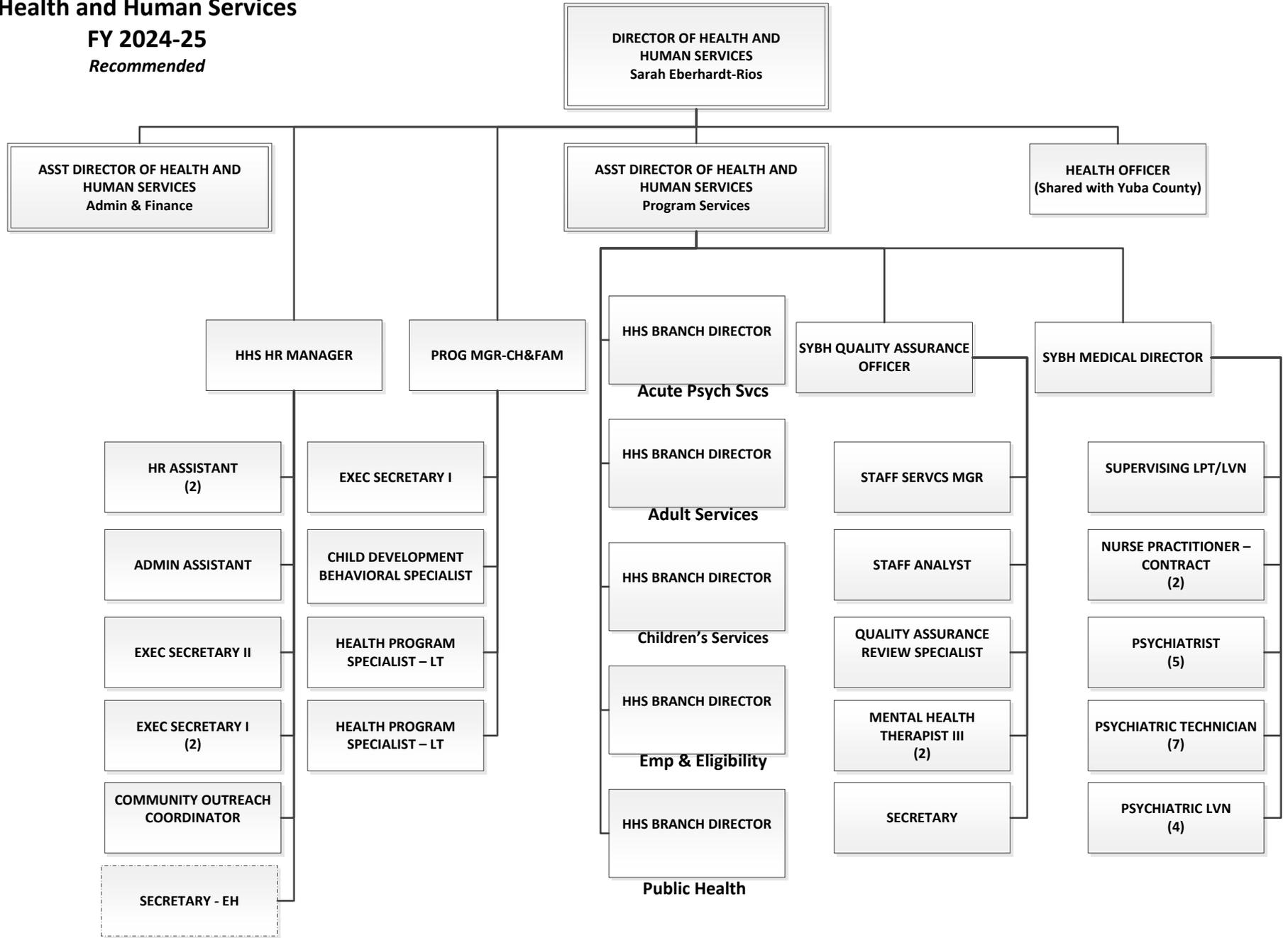
- Addition of 2.0 FTE Executive Secretary positions

Use of Fund Balance

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

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Health and Human Services
FY 2024-25
Recommended



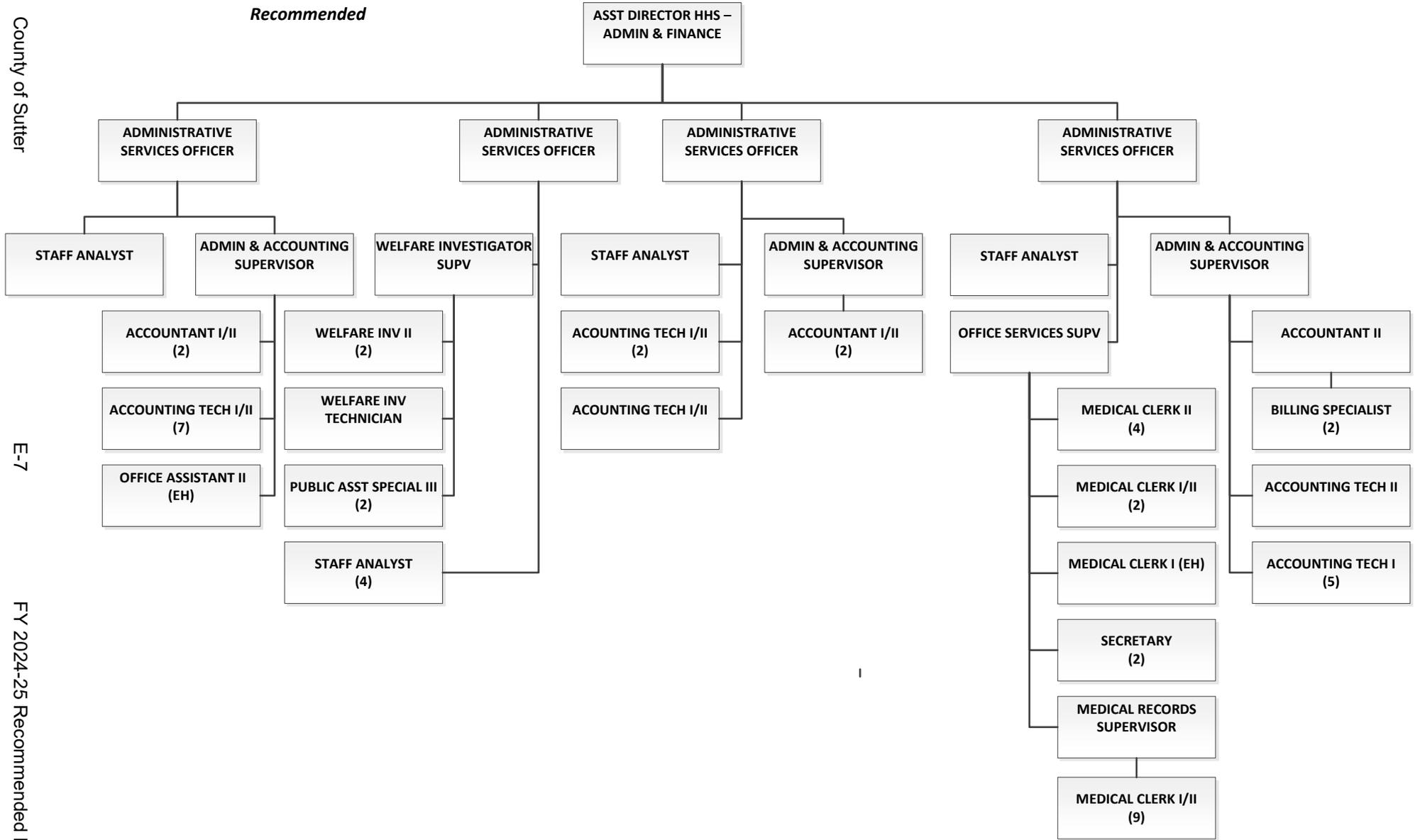
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Health and Human Services
FY 2024-25
Recommended

County of Sutter

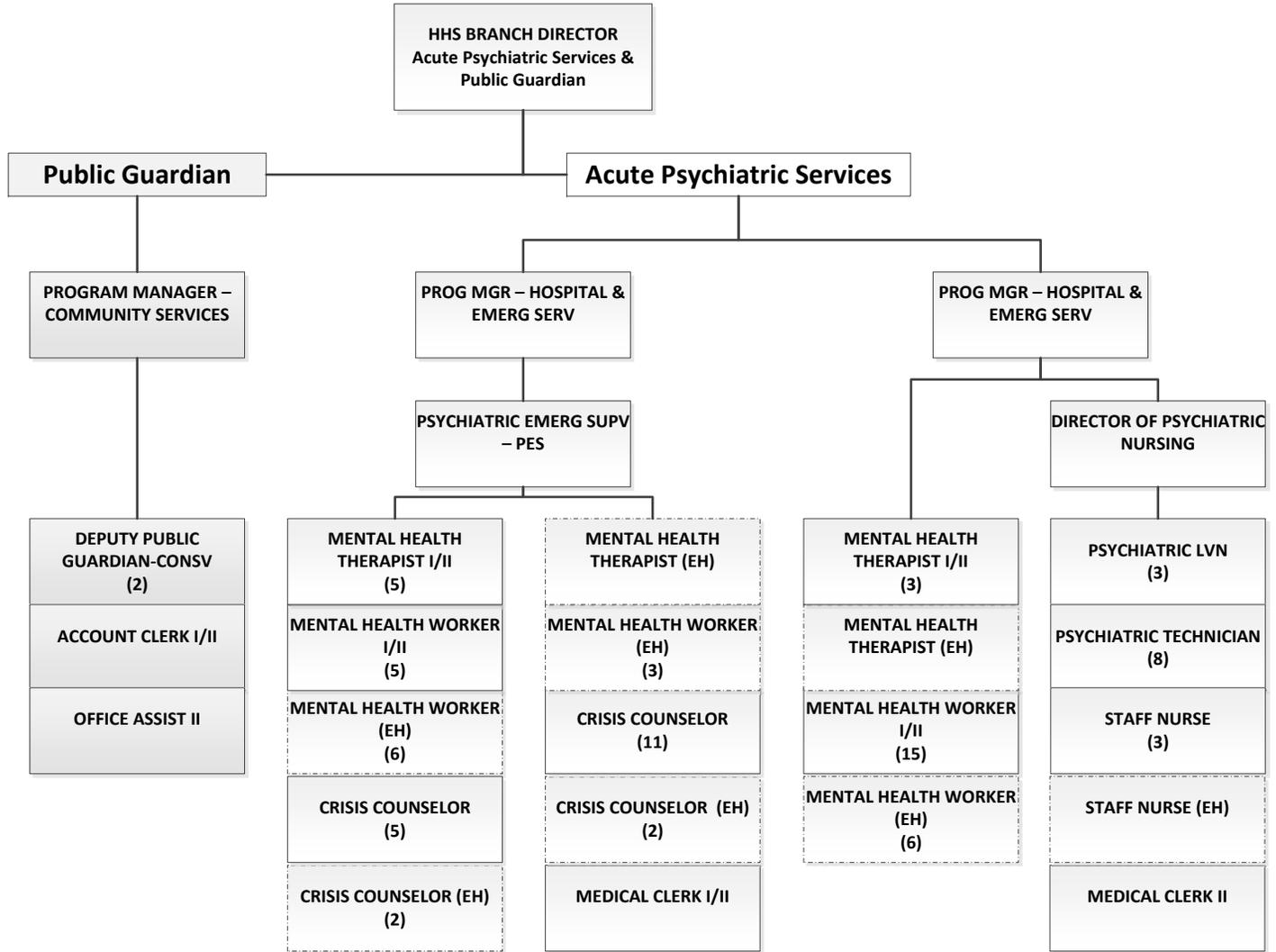
E-7

FY 2024-25 Recommended Budget



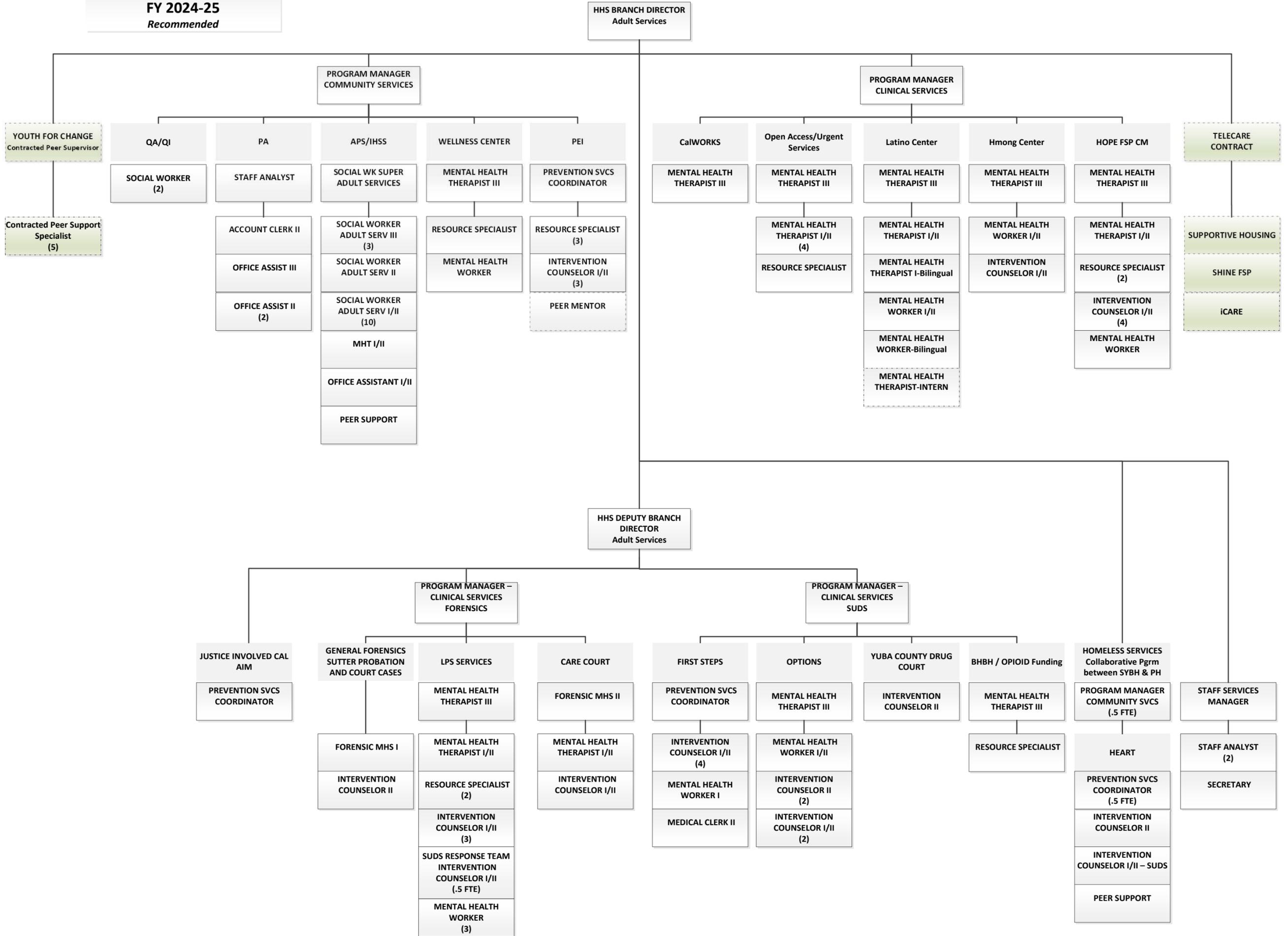
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Health and Human Services
FY 2024-25
Recommended



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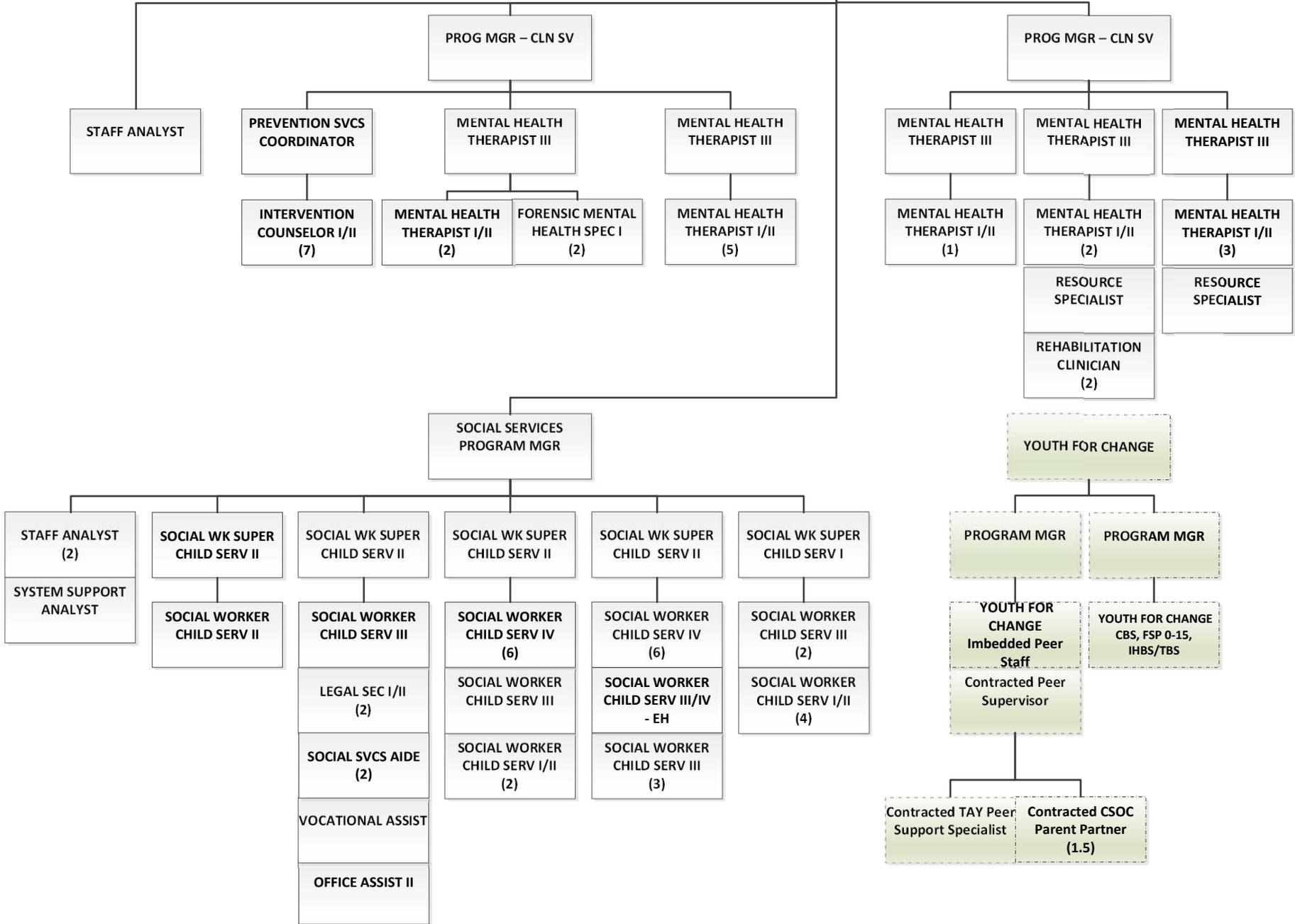
Health and Human Services
FY 2024-25
Recommended



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Health and Human Services
FY 2024-25
Recommended

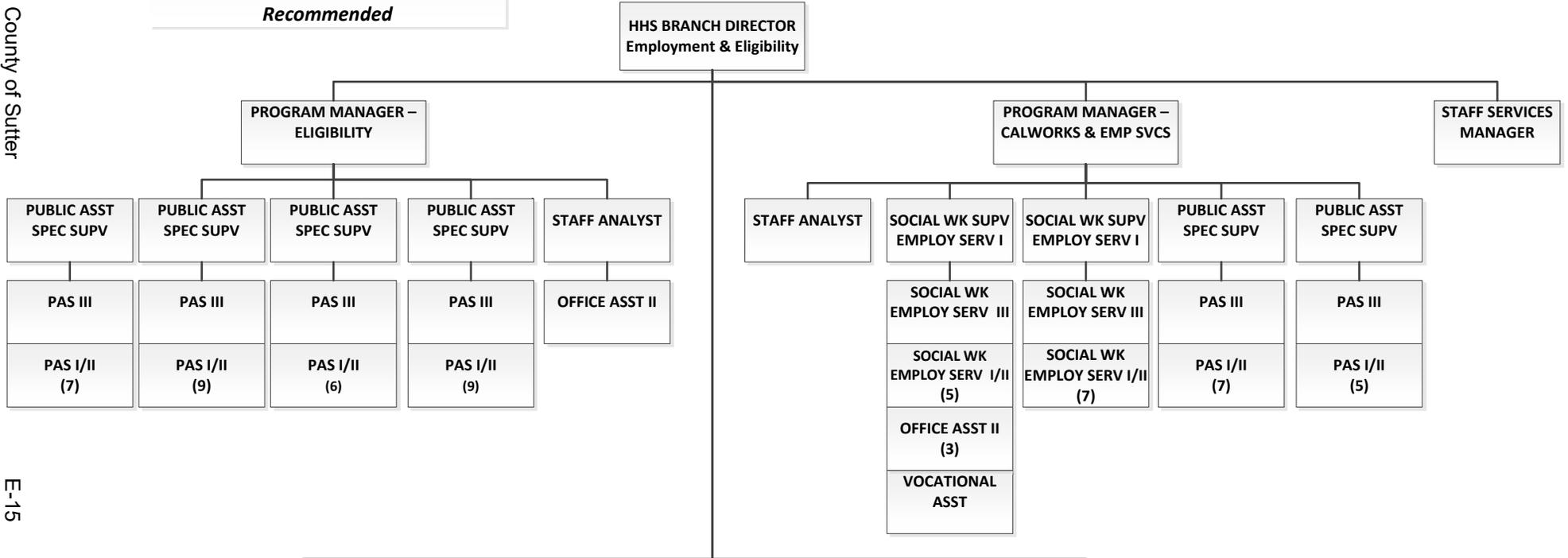
HHS BRANCH DIRECTOR
 Children's Services



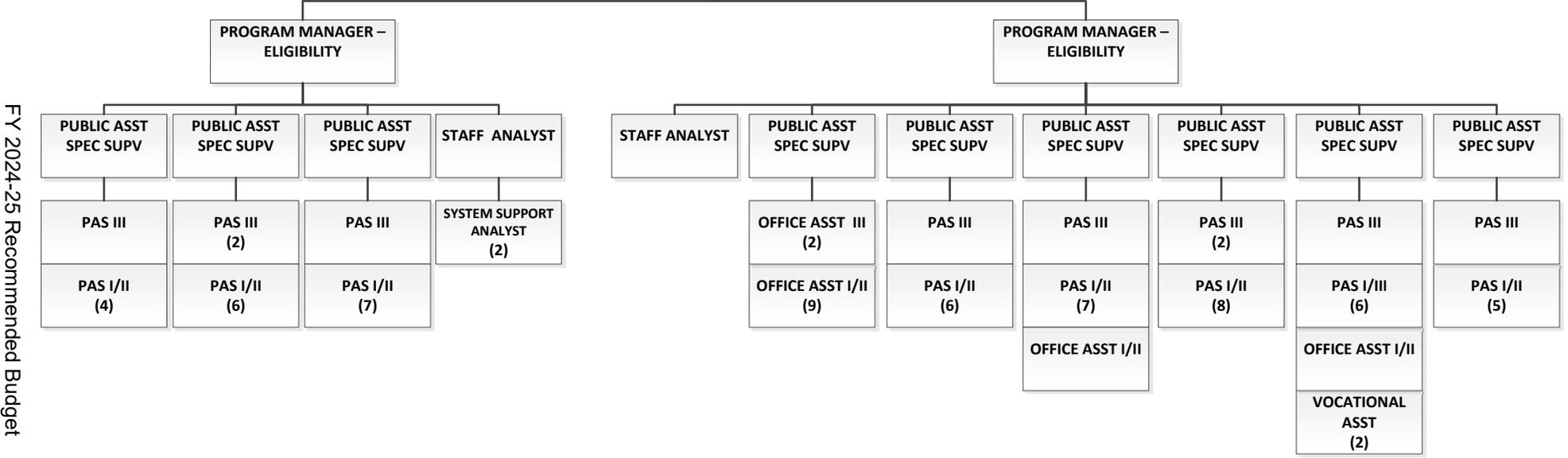
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Health and Human Services
FY 2024-25
Recommended

County of Sutter



E-15



FY 2024-25 Recommended Budget

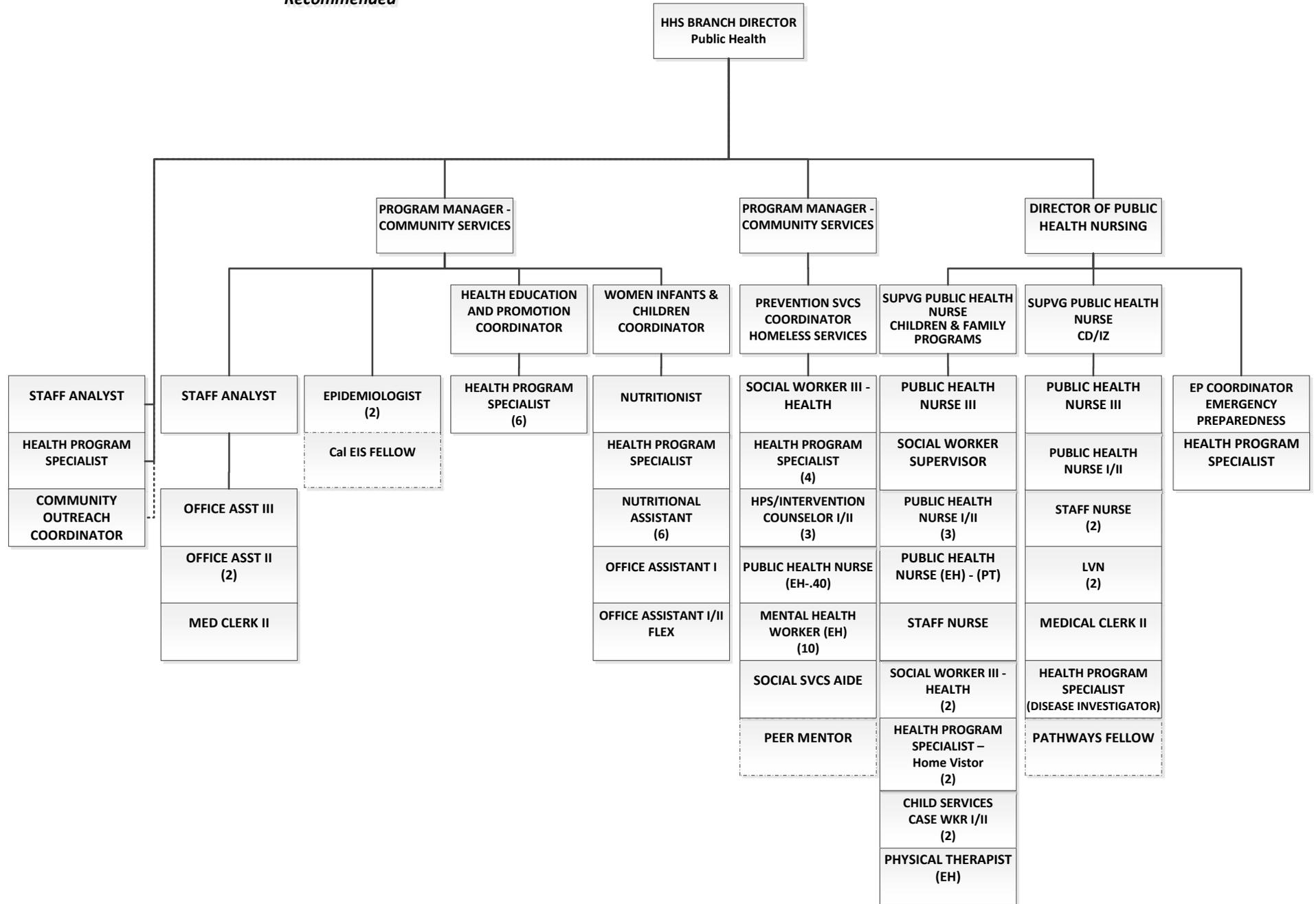
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Health and Human Services
FY 2024-25
Recommended

County of Sutter

E-17

FY 2024-25 Recommended Budget



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0007 - BI-COUNTY BEHAVIORAL HEALTH					
Unit Title: BEHAVIORAL HEALTH				Dept: 4102	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	18,601,959	15,894,136	22,222,327	23,119,395	4.0
SERVICES AND SUPPLIES	8,395,601	4,810,608	9,773,606	11,727,840	20.0
OTHER CHARGES	9,128,907	6,969,699	8,867,243	8,496,317	-4.2
CAPITAL ASSETS	510,779	32,732	45,000	110,544	145.7
OTHER FINANCING USES	204,492	1,309,746	215,585	408,038	89.3
NET BUDGET	36,841,738	29,016,921	41,123,761	43,862,134	6.7
REVENUE					
FINES, FORFEITURES, PENALTIES	0	50	0	0	0.0
REVENUE USE MONEY PROPERTY	155,519	551,383	0	28,000	100.0
INTERGOVERNMENTAL REVENUES	15,259,801	11,405,565	16,321,291	18,455,506	13.1
CHARGES FOR SERVICES	933,245	3,365,427	3,413,936	1,198,600	-64.9
MISCELLANEOUS REVENUES	564,018	193,326	75,000	102,000	36.0
OTHER FINANCING SOURCES	22,456,322	14,002,251	19,584,052	22,136,533	13.0
CANCELLATION OF OBLIGATED FB	0	0	1,729,482	1,941,495	12.3
TOTAL OTHER REVENUE	39,368,905	29,518,002	41,123,761	43,862,134	6.7
UNREIMBURSED COSTS	-2,527,167	-501,081	0	0	0.0
ALLOCATED POSITIONS	173.90	166.47	166.47	173.97	4.5

Budget detail can be found on page SE-4 of the Schedules Section.

Mission / Program Description

Sutter-Yuba Behavioral Health (SYBH), under a Joint Powers Agreement entered into by the counties of Sutter and Yuba in 1969, provides the full-range of specialty mental health and substance use disorder services to eligible Sutter and Yuba County Medi-Cal beneficiaries; provides crisis and specialty mental health services for all Sutter and Yuba County residents regardless of payer status; administers managed-care contracts for mental health services with private for-profit and non-profit agencies; and provides a comprehensive system of care for the seriously mentally ill, to the extent resources are available.

SYBH also provides a broad continuum of prevention, early intervention, and service needs and the necessary infrastructure, technology, and training elements that support this system for both counties, substance use disorder treatment services to residents of Sutter and Yuba Counties under contracts with the California Department of Health Care Services (DHCS), and an intensive day treatment program to pregnant women and women with small children under its widely recognized effective substance use disorder treatment First Steps program.

Beginning in Fiscal Year 2022-23 Behavioral Health services are accounted for in two separate budget units with traditional mental health services in Budget Unit 4-102 and Mental Health Services Act (MHSA)-specific services in the MHSA Budget Unit 4-104. The bifurcation of these

two budget units allows for operational efficiencies and mitigates the potential for comingling of restricted funds.

Accomplishments & Goals

FY 2023-2024 Accomplishments

- Provided high quality behavioral health services to 2,345 Sutter County and 2,216 Yuba County community members (total of 4,561) in Fiscal Year 2023-24.
- Implemented new Electronic Health Record and Payment Reform Claiming processes.
- Completed new fencing at the Psychiatric Health Facility and identified funding for ligature risk mitigation project.
- Despite statewide staffing shortages and labor challenges, retained all physicians and nurse practitioners that were working at the end of last fiscal year.
- Continued to develop and expand contracts with long-term care facilities and lower levels of care such as board and care homes.
- Ensured Peer staff within the Transitional Age Youth – Full Service Partner (TAY-FSP) program are certified peers, providing certified peer services and billing for these services as of September 2023.

FY 2024-25 Goals

- Continue to track and implement state-initiated payment reform to maximize Medi-Cal reimbursement.
- Continue to work toward implementation of Mobile Crisis.
- Continue process to meet Care Court implementation deadline for Yuba County and Sutter County Care Courts as required by SB 1338 legislation.
- Train internal and external MHSA Full-Service Partnership (FSP) staff in fidelity with FSP guidelines and regulations.
- Implement the Behavioral Health Bridge Housing (BHBH) grant award along with FSP – LPS program transformation.
- Successfully fill a seat on the Behavioral Health Advisory Board (BHAB) with a transition age youth member.
- Complete Transition to Independence Evidence Based booster training for 25 Youth and Family Services Staff in 2024.

Major Budget Changes

Salaries & Benefits

- \$1,393,658 Increase in staffing costs due to negotiated salary and insurance increases
- \$70,152 Addition of 0.5 FTE Staff Analyst position
- (\$154,133) Deletion of 1.0 FTE Staff Services Manager LT position
- \$154,133 Addition of 1.0 FTE Staff Services Manager position
- \$154,099 Addition of 1.0 FTE Mental Health Therapist III LT (BH Bridging Housing funds)
- \$107,015 Addition of 1.0 Mental Health Worker I/II LT (BH Bridging Housing funds)

Health and Human Services

Behavioral Health (4-102)

Sarah Eberhardt-Rios, Director

- \$252,630 Addition of 2.0 FTE Resource Specialist LT (BH Bridging Housing funds)
- \$242,886 Addition of 2.0 FTE Intervention Counselor I/II LT positions (BH Bridging Housing funds)
- \$104,603 Addition of 1.0 FTE Intervention Counselor to meet Care Court requirements
- \$384,224 Increase of Special Pay due to negotiated longevity pay
- \$165,000 Increase of mitigation pay
- \$280,500 Increase of Extra Help costs due to vacancy rate and recruitment challenges
- (\$2,257,699) Increase in Salary Savings historical vacancy factor and freezing ten positions

Services & Supplies

- \$1,981,460 Increase in Professional Services costs due increase in Youth For Change Community based contract, Aegis contract and new BH Bridging Housing program contracts
- \$ 92,046 Increase in Professional & Specialized Conservator Admin due to an increase in LPS Conservatees (Yuba County Public Guardian)
- (\$93,614) Decrease in Rents/Leases Structures/Grounds change in expense accounts used is related to GASB 87. Rents/Leases Structures/Grounds costs are now reported as Interest Expense -Lease and Lease-Stru & Improvement
- (\$92,149) Decrease in Malpractice Premiums

Other Charges

- \$158,000 Increase in State Offset to Managed Care revenues for Fee for Service (FFS) Inpatient care
- \$1,293,600 Increase in Contribution to Adult Residential facilities for conserved and other high needs Behavioral Health clients, due to a 61.8% increase in the number of LPS conserved individuals and affiliated residential costs
- (\$2,233,000) Increase (shown as a negative expense) in IF Other Department. Correcting account number used for MHSA Administrative support & medical records support costs
- \$108,944 Increase Interfund transfer-in to Human Services Administration share of costs
- \$ 84,977 Increase Interfund transfer-in for Conservator Services
- \$410,294 Increase in Cost Plan charges.

Capital Assets

- \$39,000 Purchase of one small SUV for the new Care Court program
- \$6,700 Purchase of Wi-Fi for 807-809 Plumas Street office

Revenues

- \$1,162,606 Increase in St Grant due to Crisis Care Mobile Unit grant, Path Justice Grant and Behavioral Health Bridge Housing funds for residential and other housing supports for homeless, conserved and precariously housed behavioral health clients
- (\$80,835) Decrease in St Aid Conrep due to end of the contract
- \$281,150 Increase in billable Federal Drug Medical revenue
- \$311,211 Increase in Federal Mental Health Medi-Cal revenue
- (\$322,790) Decrease in Federal Aid Drug and Alcohol program revenue due to decrease in UBG grant award

Health and Human Services Behavioral Health (4-102)

Sarah Eberhardt-Rios, Director

- \$167,559 Increase in revenue from Other Government Agencies
- (\$2,204,000) Decrease in IF Admin-Misc Departments. Correcting account number used for MHSA Administrative support cost and medical records support cost

Other Financing Sources

- \$906,784 Increase in Operating Transfer In from Behavioral Health due to new Care Court and Opioid Settlement funding
- \$1,500,000 Increase in Operating Transfer In from Social Services budget unit (5-101). Per Welfare & Institutions Code 17600.20 & California Government Code 30025, Sutter County is exercising its right to reallocate 1991 & 2011 Realignment funds among accounts in the local Health and Welfare trust fund and the Support Services Account. The decision to reallocate funds is temporary and based on the most cost-effective use of available resources to maximize client outcomes
- \$245,697 Increase in Transfer In from realignment due to increase from previous years realignment growth

Recommended Budget

Total appropriations for Budget Unit 4-102 are recommended at \$43,862,134, an increase of \$2,738,373 (6.7%) from the FY 2023-24 Adopted Budget.

The following Capital Assets are recommended to be effective July 1, 2024:

- \$39,000 Purchase of one small SUV for the new Care Court program
- \$6,700 Purchase of Wi-Fi for 807-809 Plumas Street office

The following position changes are recommended to be effective July 1, 2024:

- Addition of .50 FTE Staff Analyst position
- Deletion of 1.0 FTE Staff Services Manager LT position
- Addition of 1.0 FTE Staff Services Manager position

The following positions changes are recommended to meet the Behavioral Health Services as funded by BH Bridging Housing funds:

- Addition of 1.0 FTE Mental Health Therapist III LT
- Addition of 2.0 FTE Resource Specialist LT
- Addition of 1.0 Mental Health Worker I/II LT
- Addition of 2.0 Intervention Counselor I/II LT

The following positions changes are recommended to meet the Behavioral Health Services required related to Care Court:

- Transfer of 0.5FTE Intervention Counselor from Mental Health Services Act (4104) to Behavioral Health (4102)
- Addition of 0.5FTE Intervention Counselor I to increase the position to 1.0 FTE

Use of Fund Balance

The Behavioral Health Fund includes a Restricted Fund Balance in the amount of \$6,284,929 as of July 1, 2023. It is estimated that the Restricted Fund Balance will equal \$6,284,929 as of July 1, 2024. This July 1, 2024 balance would represent a Restricted Fund reserve of 14.4% of SYBH recommended FY 24/25 operating expenses. It is recommended to decrease \$1,632,948 of Restricted Fund Balance in FY 2024-25.

Health and Human Services Mental Health Services Act (4-104)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0008 - MENTAL HEALTH SERVICES ACT					Dept: 4104
Unit Title: MENTAL HEALTH SERVICES ACT					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/20/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	5,431,869	4,591,919	7,487,122	7,172,680	-4.2
SERVICES AND SUPPLIES	6,737,547	4,392,500	9,458,083	8,696,321	-8.1
OTHER CHARGES	2,492,616	4,267,622	4,221,209	2,865,909	-32.1
CAPITAL ASSETS	301,653	52,563	42,000	493,551	1,075.1
OTHER FINANCING USES	29,074	2,660	3,191	66,951	1,998.1
NET BUDGET	14,992,759	13,307,264	21,211,605	19,295,412	-9.0
REVENUE					
REVENUE USE MONEY PROPERTY	122,671	600,775	0	90,000	100.0
INTERGOVERNMENTAL REVENUES	12,574,636	14,889,235	21,031,234	15,761,406	-25.1
CHARGES FOR SERVICES	154,579	80,740	138,371	127,385	-7.9
MISCELLANEOUS REVENUES	559	11,834	0	0	0.0
OTHER FINANCING SOURCES	166,172	0	0	8,550	100.0
CANCELLATION OF OBLIGATED FB	0	0	42,000	3,308,071	7,776.4
TOTAL OTHER REVENUE	13,018,617	15,582,584	21,211,605	19,295,412	-9.0
UNREIMBURSED COSTS	1,974,142	-2,275,320	0	0	0.0
ALLOCATED POSITIONS	60.28	60.78	60.28	60.78	0.8

Budget detail can be found on page SE-8 of the Schedules Section.

Program Description

The Mental Health Services Act (MHSA), also known as Proposition 63, was passed by the voters in November 2004. Passage of Proposition 63 provided the first opportunity in many years for Sutter-Yuba Behavioral Health (SYBH) to provide increased funding, personnel, and other resources to support county mental health programs and monitor progress toward statewide goals for children, transition age youth, adults, older adults, and families. MHSA funds for counties are used to expand and transform mental health services.

The MHSA has five components:

- Community Services and Support
- Prevention & Early Intervention
- Innovation
- Capital Facilities and Technological Needs
- Workforce Education and Training

SYBH has had approved programs in all five MHSA components. These components and programs can be found in the Sutter Yuba Behavioral Health MHSA Plan.

Health and Human Services

Mental Health Services Act (4-104)

Sarah Eberhardt-Rios, Director

The process by which counties receive MHSA funding was changed in FY 2011-12. Counties previously received funds 18 to 24-months after the State received the related tax revenue. However, funds are now being transferred to counties monthly based on the county's allocations and approved MHSA plans, as tax revenue is received. This process is managed by the California Department of Finance and often results in MHSA fund volatility that must be adjusted for at the county level.

Beginning in FY 2022-23 Behavioral Health services are accounted for in two separate budget units with traditional mental health services in Budget Unit 4-102 and Mental Health Services Act (MHSA) specific services in the MHSA Budget Unit 4-104. In FY 2018-19, both funding streams (Realignment & MHSA) were combined into the Behavioral Health Budget Unit 4-102. The bifurcation of these two budget units allows for operational efficiencies and mitigates the potential for comingling of restricted funds.

It should be noted that Proposition 1, the Behavioral Health Services Act, approved by voters in March 2024, made substantial changes to the funding streams from the 2004 MHSA. This voter-approved initiative, promoted by the governor and state legislators, diverts significant funds from local uses to the state and to housing. This change will result in reduced BHSA/MHSA revenues, and as a result, local services, in the current and future years. A budget adjustment may be necessary later in the year to reflect actual revenues in this budget unit after the impact of the proposition is fully known.

Accomplishments and Goals

FY 2023-24 Accomplishments

- Developed a bi-county suicide prevention plan to include collaboration with Sutter County Superintendent of Schools and Yuba County Office of Education.
- Hosted Bridging Hope, SYBH's first annual suicide awareness and prevention walk with 300 registered participants and 48 high school volunteers.
- Provided Signs of Suicide (SOS) and Yellow Ribbon presentations to 9 schools and 2,529 students and staff in Sutter and Yuba counties.
- Redesigned portions of the adult services branch to better serve the needs of Full-Service Partnership (FSP) clients including conserved clients.
- Served 165 Children and 126 adults in FSP, providing wrap around behavioral health supports.

FY 2024-25 Goals

- Continue to track and implement payment reform to maximize Medi-Cal reimbursement for eligible MHSA programs.
- Continue to implement program changes as a result of significant state policy changes in MHSA funding, state hospitals shifts, implementation of care court and other mandated changes.
- Continue WRAP training for consumers and staff members as part of the effort to increase and strengthen a recovery culture amongst both consumers and staff.

Major Budget Changes

Salaries & Benefits

- \$334,699 Increase in staffing costs due to negotiated salary and insurance increases
- \$107,870 Increase of Special Pay due to negotiated longevity pay
- (\$757,010) Increase in Salary Savings factor due to historical vacancy and freezing four positions
- (\$52,570) Decrease in the transfer of .50 FTE Intervention Counselor I position to Behavioral Health (4-102)
- \$70,152 Increase in the addition of .50 FTE Staff Analyst position

Services and Supplies

- \$224,000 Increase in Maintenance Structure/Improvements due to the planned updates to the Psychiatric Health Facility of grand jury recommended improvements
- (\$511,107) Decrease in Professional/Specialized services due onboarding contracted employees as County employees
- (\$97,721) Decrease in Rents/Leases Structures/Grounds change in expense accounts used in related to GASB 87. Rents/Leases Structures/Grounds costs are now reported as Interest Expense -Lease and Lease-Stru & Improvement
- (\$481,229) Decrease in Special Departmental Expense related to one time increase in FY 2023-24 for a CalMHSA master's program for staffing
- \$288,420 Increase in IT services used

Other Charges

- (\$407,200) Decrease in Support and Care of Persons for clients due to reduction in Innovation Budget
- (\$1,000,000) Decrease in one-time funds due to projected state revenues for Community Services and Supports for the needs of conserved, homeless, and high acuity behavioral health clients
- \$41,663 Increase in Interfund transfer to Human Services for Admin services

Capital Assets

- \$35,000 Increase Capital Assets – Vehicle for the Purchase of one Full Size Sedan for the MHSA FSP program expansion
- \$6,700 Increase Capital Assets – Information Technology for the Purchase of Wi-Fi for 807-809 Plumas Street office
- \$354,000 Increase in Capital Asset – Structure & Improvement for the remodel of 807-809 Plumas Street office space with grant funds

Health and Human Services Mental Health Services Act (4-104)

Sarah Eberhardt-Rios, Director

Revenues

- \$90,000 Increase in Interest Apportionment
- (\$5,968,767) Decrease in St Aid MH Services Act based on state tax collections
- \$354,000 Increase in St Grant for EBP-CEDP Round four grant
- \$328,750 Increase in Fed Mental Health Medi-Cal due to increased rates
- \$3,266,071 Increase in Cancellation of Obligated Fund Balance

Recommended Budget

Recommended appropriations are \$19,295,412, a decrease of \$1,916,193 (-9.0%) from the FY 2023-24 Adopted Budget.

The following Capital Asset-Vehicle is recommended effective July 1, 2024:

- \$35,000 Purchase of one Full Size Sedan for the MHSA FSP program expansion

The following Capital Asset-Information Technology is recommended effective July 1, 2024:

- \$6,700 Purchase of Wi-Fi for 807-809 Plumas Street office

The following Capital Asset-Structure & Improvements is recommended effective July 1, 2024:

- \$354,000 Remediation and remodel of 807-809 Plumas Street office space. The \$354,000 is grant funding to use on the project

The following position to be transferred from Mental Health Services Acct (4-104) to Behavioral Health (4-102) effective July 1, 2024:

- .50 FTE Intervention Counselor I

The following position change is recommended to be effective July 1, 2024:

- Addition of .50 FTE Staff Analyst

Use of Fund Balance

The Mental Health Services Act Fund includes a Restricted Fund Balance in the amount of \$6,857,830 as of July 1, 2023. It is estimated that the Restricted Fund Balance will increase by \$1,591,031 bringing the ending fund balance to \$8,448,861 as of July 1, 2024. This amount includes the statutorily required Prudent Reserve amount of \$521,836 that allows counties to “smooth” the effects of year-over-year variations in revenues.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH					
Unit Title: COUNTY HEALTH					Dept: 4103
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	5,629,672	5,042,379	8,713,078	8,046,979	-7.6
SERVICES AND SUPPLIES	1,519,556	1,234,596	3,726,824	2,564,210	-31.2
OTHER CHARGES	205,722	515,024	596,511	494,812	-17.0
CAPITAL ASSETS	298,972	37,412	50,000	71,000	42.0
INTRAFUND TRANSFERS	234,027	173,683	318,580	374,690	17.6
OTHER FINANCING USES	158,797	109,942	140,831	171,133	21.5
NET BUDGET	8,046,746	7,113,036	13,545,824	11,722,824	-13.5
REVENUE					
INTERGOVERNMENTAL REVENUES	5,115,981	4,555,089	9,930,397	8,479,628	-14.6
CHARGES FOR SERVICES	82,573	78,571	79,888	125,545	57.2
MISCELLANEOUS REVENUES	1,374	774	0	0	0.0
OTHER FINANCING SOURCES	1,806,077	225,648	377,923	490,139	29.7
TOTAL OTHER REVENUE	7,006,005	4,860,082	10,388,208	9,095,312	-12.4
UNREIMBURSED COSTS	1,040,741	2,252,954	3,157,616	2,627,512	-16.8
ALLOCATED POSITIONS	64.70	62.10	59.10	62.40	5.6

Budget detail can be found on page SE-11 of the Schedules Section.

Program Description

Public Health services and programs are dedicated to promoting, protecting, and improving the health of Sutter County residents. The goal of Public Health is to optimize the health and well-being of the people in Sutter County, primarily through population-based programs, strategies, and initiatives.

Historically, the top priorities of the Public Health Branch within the Health and Human Services Department have included communicable disease control and child health programs. In recent years the priorities have included the provision of a number of special programs for community and individual wellness and improvement of lifestyle, with the goal of reducing chronic disease burden and addressing the social determinants of health. This branch is also responsible for preparing for and responding to public health emergencies, including natural disasters, acts of terrorism, and pandemic diseases.

Accomplishments/Initiatives and Goals:

Major Initiatives

- Expand partnerships and collaborations with other HHS Branches, County Departments and community partners

- Provide vaccinations to the community, including flu and childhood vaccinations
- Expand outreach and education to the community
- Continue collaboration with community partners to accomplish objectives and strategies outlined in each of the three Sutter County Community Health Improvement Plan health priorities (addressing homelessness, building resilient communities, and reducing sexually transmitted infections)
- Accreditation
 - Measure Public Health performance against a set of nationally recognized, practice-focused and evidenced-based standards

FY 2023-24 Accomplishments

- Immunizations: 2,132 vaccine doses administered during calendar year 2023.
- Home Visiting Program awarded the competitive Children & Youth with Special Health Care Needs (CYSHCN) grant funds to expand availability of mental health interventions for eligible families.
- Women, Infants and Children (WIC) program caseload increased to 3,390 participants.
- Public Health Injury Prevention:
 - Provided bike helmets and ensured proper fit to 67 children
 - Provided car seats and training on proper car seat installation to 57 County families.
- One of six jurisdictions recently awarded the Healthy Brains Initiative competitive grant funds.

FY 2024-25 Goals

- Standardize program data collection and increase use of data for decision making, including developing public health program metrics and evaluating program effectiveness.
- Continue to collaborate with community and county partners to accomplish the strategies outlined in the Sutter County Community Health Improvement Plan (CHIP).
- Finalize policies and procedures for natural disaster preparedness, specifically for med/health focus areas and hold tabletop exercises to ensure public health staff readiness.
- Ensure grants include appropriate administrative supports for program design requirements.
- Explore revenue options under CalAIM, including providing Enhanced Care Management and Community Services.

Major Changes

Salaries & Benefits

- \$140,303 Increase due to addition of 1.0 FTE Staff Analyst position
- (\$73,598) Decrease due to deletion of 0.7 FTE Health Program Specialist I-LT positions
- (\$82,269) Decrease due to deletion of 1.0 FTE Medical Clerk I position
- \$10,836 Increase due to the deletion of Office Assistant I and addition of Office Assistant I/II flex position
- \$344,950 Increase in various salaries and benefits due to increased CalPERS rates, insurance rates, and negotiated salary increases and associated benefits

Health and Human Services Public Health (4-103)

Sarah Eberhardt-Rios, Director

- (\$1,006,321) Decrease in Extra Help due to a decrease in grant funds available to support salaries and benefits

Services & Supplies

- (\$172,061) Decrease in Software License and Maintenance funded by various grants
- (\$97,860) Decrease in Computer Hardware funded by various grants
- (\$55,535) Decrease in Medical Supplies funded by various grants
- (\$17,225) Decrease in Memberships funded by various grants
- (\$120,130) Decrease in Office Expenses funded by various grants
- (\$81,124) Decrease in Office Equipment funded by various grants
- (\$415,029) Decrease in Professional/Specialized Services due to decreased funding available for professional cost through various grants
- (\$23,465) Decrease in Staff Training and Transportation & Travel
- (\$180,185) Decrease in ISF IT Services Used based on prior year actuals

Other Charges

- \$46,815 Increase in Cost Plan charges as provided by the annual Cost Plan
- (\$156,000) Decrease in Other Charges and Inter Maintenance & Improvement due to no pending Public Health upgrades

Capital Assets

- \$21,000 Purchase of Public Health Auditorium Audio Equipment with ELC Expansion funds
- \$50,000 Purchase of Exam Room Equipment for Immunization (IZ) program

Intrafund Transfers

- \$56,110 Increase in Intrafund Administration Services for HHS Administration

Other Financing Uses

- (\$30,000) Decrease in Transfer Out-Capital Projects due to reduction in facility improvement Capital Project
- \$60,302 Increase in Debt Services due to the reclassification of Subscription Based Information Technology Arrangements (SBITA)

Revenues

- (\$637,927) Decrease in revenue from CDPH Future of Public Health funding stabilizing
- \$600,000 Increase in revenue for promote Health Education
- \$128,434 Increase in revenue for the Immunization (Round 2-4) grants
- \$500,000 Increase in CDPH MCAH Home Visiting Grant
- \$180,000 Increase in revenue for the California Children Services (CCS) grant

Health and Human Services Public Health (4-103)

Sarah Eberhardt-Rios, Director

- (\$226,973) Decrease in revenue due to the ending of the state Child Health & Disability Program (CHDP) grant
- (\$14,973) Decrease in CDPH Workforce Development Disease Intervention Specialist (DIS) revenue due to the grant ending
- \$10,000 Increase in revenue from State Tuberculosis grant due to increase cases statewide
- \$10,000 Increase in revenue from State Oral Health grant
- \$45,657 Increase in charges for services related to the Public Health Nurse and other service fees
- \$142,981 Increase in Women, Infant, Children (WIC) revenue due to multiple contract amendments
- \$126,975 Increase in revenue due to the California Department of Justice (DOJ) Tobacco grant
- (\$237,108) Decrease in revenue due to COVID-19 ELC Enhancing funds completing
- (\$943,983) Decrease in revenue due to ELC Detect Expansion funds completing
- (\$1,087,975) Decrease in revenue for administrative services
- \$112,216 Increase in Operating Transfers In-Public Health due to increased SRF transfers to cover Public Health operating costs

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$655,241 as follows:

- Decrease in Salaries & Benefits of \$68,426 – increase percentages of Public Health Administration FTE to be funded by the IZ and ELC grants
- Decrease in Salaries & Benefits of \$49,776 – increase percentages of Public Health Nursing FTE to be funded by the IZ and ELC grants
- Decrease in Salaries & Benefits of \$537,039 – increase percentages of Public Health staff FTE charged to communicable disease program to be funded by the IZ and ELC grants

Total appropriations are recommended at \$11,722,824, a decrease of \$1,823,000 (-13.5%) from the FY 2023-24 Adopted Budget. The General Fund (including 1991 Health Realignment) provides approximately 22.4% of the funding for the Public Health budget unit, which is an decrease of \$530,104 (-16.8%) compared to the FY 2023-24 Adopted Budget.

The County has a required contribution of \$674,240 to satisfy the County's Health Realignment required match. The County's contribution is reflected in the Health Care General (4-110) budget unit and the Health-County Share (4-112) budget unit. The balance of cost for the Health budget unit is covered by 1991 Health Realignment revenue and grant funds.

The following Capital Assets are recommended to be approved July 1, 2024:

- \$21,000 Public Health Auditorium Audio Upgrade funded by ELC Expansion fund
- \$50,000 Purchase of Exam Room Equipment for Immunization (IZ) program

The following position changes are recommended to be effective July 1, 2024:

- Addition of 1.0 FTE Staff Analyst position
- Addition of 1.0 FTE Office Assistant I/II flex position
- Deletion of 1.0 FTE Office Assistant I position
- Deletion of 1.0 FTE Medical Clerk I position
- Deletion of 0.7 FTE Health Program Specialist I – LT position

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH					
Unit Title: JAIL MEDICAL SERVICES					
					Dept: 4134
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	73,305	131,435	67,554	1,088,023	1,510.6
SERVICES AND SUPPLIES	3,570,375	3,173,413	4,107,922	5,977,485	45.5
OTHER CHARGES	14,342	1,860	154,755	25,000	-83.8
CAPITAL ASSETS	0	0	0	500,000	100.0
OTHER FINANCING USES	49	46	46	1,875	3,976.1
NET BUDGET	3,658,071	3,306,754	4,330,277	7,592,383	75.3
REVENUE					
FINES, FORFEITURES, PENALTIES	996	742	2,000	2,000	0.0
INTERGOVERNMENTAL REVENUES	2,239	46,761	45,000	20,512	-54.4
OTHER FINANCING SOURCES	246,017	235,645	514,598	3,958,251	669.2
TOTAL OTHER REVENUE	249,252	283,148	561,598	3,980,763	608.8
UNREIMBURSED COSTS	3,408,819	3,023,606	3,768,679	3,611,620	-4.2
ALLOCATED POSITIONS	0.00	3.00	0.00	5.00	100.0

Budget detail can be found on page SE-15 of the Schedules Section.

Program Description

The Jail Medical Services program is administered by the Sutter County Health and Human Services – Public Health Branch through oversight of a contract with Wellpath (formerly California Forensic Medical Group). Contracted services include 24/7 nursing and psychiatry coverage; sick-call coverage by Physicians and/or Mid-Level Providers; medical supplies including pharmaceuticals; referrals to emergency room care and inpatient hospital care, medical specialty providers, and dental care.

Jail medical services are provided to inmates in conformance with an Amended Settlement Agreement the County entered in 1994 with the United States District Court for the Eastern District of California, and in accordance with the minimum standards of the California Board of Corrections and Title 15 of the California Code of Regulations.

The jail census continues to be impacted by Proposition 47 and AB 109, both of which made significant changes to the sentencing requirements increasing the demand for jail medical services. In addition, the complexity of inmate health, mental health, and substance use disorders result in high utilization of inpatient hospital days, emergency room visits, and pharmaceutical costs. Specialty medical services such as kidney dialysis, orthopedic surgeries, and high medication costs associated with HIV infections, diabetes, as well as liver and kidney diseases have jointly contributed to an increase in medical supply

costs and expenses related to the support and care of inmates.

In FY 2023-24, Sutter County accepted the California Department of Health Care Services (DHCS) Providing Access and Transforming Health Supports (PATH) Round 2 funding in the amount of \$566,110 and PATH Round 3 funding in the amount of \$2,923,844 for a total of \$3,489,954.

PATH funding addresses gaps in local health care capacity and infrastructure under Medi-Cal across the state and enables local providers to scale up health care services provided to Medi-Cal beneficiaries, to include those in correctional settings. California statute (AB-133 Health; Chapter 143, Statutes 2021) mandated all counties to begin planning and implementation of pre-release Medi-Cal enrollment processes by January 1, 2023 within county jails and youth correctional facilities.

FY 2024-25 Goals

- Work in conjunction with other Health and Human Services Branches, Sheriff's Office, and Probation Department to implement the CalAIM Justice-involved initiative, including the expansion of eligible Medi-Cal billing for 90-day clinical pre-release services.

Major Budget Changes

Salaries and Benefits

- \$420,469 Increase in Salaries and Benefits primarily due to the addition of 3.0 FTE Limited-Term positions approved through PATH Round 2 funding (approved in FY 2023-24)
- \$337,866 Increase in the Extra Help budget for additional staffing support from various HHS employees who will be directly charging time worked on PATH initiatives
- \$262,134 Increase in Salaries and Benefits due to the addition of 2.0 FTE Limited Term Resource Specialists funded through PATH Round 3 funding

Services and Supplies

- \$1,869,563 Increase primarily within Professional/Specialized Services due to the addition of contracts/services anticipated for PATH related/funded initiatives as well as related to an expected 5% increase to the upcoming contract renewal with Wellpath. \$160,000 of this increase is to support PATH administration

Capital Assets

- \$500,000 Increase in Capital Assets appropriations are due to Medi-Cal Records/Billing Software that may be purchased with PATH Round 3 funding

Revenues

- \$3,419,165 Increase in Revenues is primarily due to Providing Access and Transforming Health Supports (PATH) Grant Round 2 and 3 funding, as well as increased CCP support

Recommended Budget

Total appropriations are recommended at \$7,592,383, an increase of \$3,262,106 (75.3%) from the FY 2023-24 Adopted Budget. Increases are due to approximately \$3.4 million in appropriations for PATH Round 2 and 3 grant funding, which includes the addition of 2.0 FTE, as well as related to an expected 5% increase to the upcoming contract with Wellpath. The Net County Cost is decreased by \$157,059 (-4.2%) compared to the FY 2023-24 Adopted Budget. The increased support from CCP, and acceptance of PATH grant funds help to reduce General Fund burden to cover the projected increase cost of the Wellpath contract.

The following Capital Assets are recommended approved July 1, 2024:

- \$500,000 New Medi-Cal Records/Billing Software funded by PATH Round 3

The following position changes are recommended to be effective July 1, 2024:

- \$262,134 Addition of 2.0 FTE Resource Specialist LT positions funded by PATH Round 3

Use of Fund Balance

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

Health and Human Services Non County Providers (4-201)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH				Dept: 4201	
Unit Title: NON-COUNTY PROVIDERS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	66	0	0	0	0.0
SERVICES AND SUPPLIES	26,400	25,940	26,400	30,400	15.2
OTHER CHARGES	592,501	340,101	816,976	727,734	-10.9
NET BUDGET	618,967	366,041	843,376	758,134	-10.1
REVENUE					
MISCELLANEOUS REVENUES	0	3,940	0	4,000	100.0
OTHER FINANCING SOURCES	77,608	0	77,608	77,608	0.0
TOTAL OTHER REVENUE	77,608	3,940	77,608	81,608	5.2
UNREIMBURSED COSTS	541,359	362,101	765,768	676,526	-11.7
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-17 of the Schedules Section.

Purpose / Program Description

Public Health Branch administers this budget unit, which includes the County’s share of the cost of health programs that are provided to County residents by County Departments outside of the Health Fund or by health-related non-County agencies.

Emergency Medical Services

This program appropriates Sutter County’s cost for participation in the Joint Powers Agreement for the Sierra Sacramento Valley Emergency Medical Services (S-SV EMS) Agency. S-SV EMS is a ten-county Joint Powers Agency that is designated as the local EMS agency for Butte, Colusa, Glenn, Nevada, Placer, Shasta, Siskiyou, Sutter, Tehama, and Yuba Counties under the authority of the Government Code, State of California (§6500, et seq.).

Sutter County’s share in the EMS Agency is based on the per capita population rate of forty-two cents (\$0.42), plus a \$10,000 base, for a total of \$52,541. The calculated cost for participation in this joint powers agreement is based on California State Department of Finance projections for the population of Sutter County. A portion of this fee is offset by the use of Emergency Medical Services Fund.

County Medical Services Program

Sutter County participates in the County Medical Services Program (CMSP) through an agreement established in 1983 between the County and Governing Board of the CMSP to fulfill the Welfare and Institutions Code §17000 requirement that counties provide healthcare to indigent adults. CMSP

Health and Human Services

Non County Providers (4-201)

Sarah Eberhardt-Rios, Director

provides limited-term health coverage for uninsured low-income, indigent adults that are not otherwise eligible for other publicly funded health programs, in 35 rural and semi-rural counties. CMSP and its authority are established in California Welfare and Institutions Code §16809 et seq.

This budget contains the CMSP Participation Fee of \$188,781, an amount set by legislation for the County to participate in the CMSP. This participation fee was not eliminated with Health Realignment and AB 85. However, each year from FY 2014-15 through FY 2022-23, actual expenses decreased by \$188,781 due to a waiver of the CMSP Participation Fee. This fee was waived in FY 2023-24, and it is unknown whether this waiver will occur in future years.

Environmental Health

In FY 1993-94, the Board of Supervisors transferred Environmental Health Services from Public Health to the Development Services Department (Community Services at that time). Since that time, the unreimbursed cost of the Environmental Health program has been reflected in the Non-County Providers budget unit. Therefore, this budget unit includes an amount to be transferred to the Environmental Health (2-725) budget unit, a division of the Development Services Department.

Major Budget Changes

Other Charges

- (\$89,242) Decrease in IF Environmental Health as the budgeted transfer is projected to be less in FY 2024-25, based on the decrease in actual cost in recent years

Recommended Budget

Total appropriations are recommended at \$758,134, a decrease of \$85,242 (-10.1%) from the FY 2023-24 Adopted Budget. Net County Cost is decreased by \$89,242 (-11.7%) compared to the FY 2023-24 Adopted Budget.

The County is currently in a multi-year contract with Bi-County Ambulance Services for indigent medical transportation. The annual cost for these services is \$26,400. The County share for participation in the EMS Agency is recommended at \$52,541. The total budget is partially offset with a transfer in from the Emergency Medical Services Special Revenue Fund (0-252), in the amount of \$77,608. This budget continues to reflect the CMSP Participation Fee of \$188,781, as set by statute, for the County to participate in the CMSP.

Use of Fund Balance

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

**Health and Human Services
California Children’s Services (CCS) (4-301)**

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH					
Unit Title: CALIFORNIA CHILDREN SERVICES					
					Dept: 4301
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	77,938	10,867	210,368	200,000	-4.9
NET BUDGET	<u>77,938</u>	<u>10,867</u>	<u>210,368</u>	<u>200,000</u>	<u>-4.9</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	6,778	518	0	0	0.0
OTHER FINANCING SOURCES	141,150	0	141,150	141,150	0.0
TOTAL OTHER REVENUE	<u>147,928</u>	<u>518</u>	<u>141,150</u>	<u>141,150</u>	<u>0.0</u>
UNREIMBURSED COSTS	-69,990	10,349	69,218	58,850	-15.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-18 of the Schedules Section.

Mission / Program Description

The California Children’s Services (CCS) Program is a State-mandated program under California Health and Safety Code, Sections 123800-123995, and has been in continuous operation since it was established in 1927 by the State Legislature. CCS is a statewide tax-supported program of specialized medical care and rehabilitation for eligible children. The program is administered as a partnership between county health departments and the California Department of Health Care Services (DHCS). The CCS Program provides diagnostic and treatment services, medical case management, and physical and occupational therapy services to children under the age of 21 with a CCS-eligible medical condition for which families cannot afford, wholly or in part, to pay. Examples of CCS-eligible conditions include, but are not limited to, chronic medical conditions such as cystic fibrosis, hemophilia, cerebral palsy, heart disease, cancer, traumatic injuries, and infectious diseases producing major sequelae.

DHCS and Sutter County professional medical staff work in partnership to manage the caseload of children enrolled in this program. The Sutter County CCS program is a CMIP Level III program, which includes additional roles such as Durable Medical Equipment authorization, extension of treatment authorization, and annual medical review.

CCS and Managed Care

CCS caseloads and program costs have steadily increased over time. This increase places demands both on the service delivery side and on the financing of the program. As fiscal pressures have increased on the California State Budget, the State CCS program continues to limit the state’s

Health and Human Services California Children's Services (CCS) (4-301)

Sarah Eberhardt-Rios, Director

financial participation in the program, which is further de-stabilizing the program. Overall, the CCS program managed an average caseload of 867 clients per month in FY 2023-24, with an average of 60 children in the Medical Therapy program per month.

Major Budget Changes

Other Charges

- (\$10,368) Decrease in Contribution to Other-State as the CCS program payments to the Department of Health Care Services (DHCS) have decreased in recent years

Recommended Budget

Total appropriations are recommended at \$200,000, a decrease of \$10,368 (-4.9%) from the FY 2023-24 Adopted Budget. At this time, the State has not determined the amount of its contribution to the Sutter County CCS Program for FY 2024-25. As a policy item, the County has budgeted an amount in excess of the county share of cost in order to meet the potential demand for service, which can be very volatile. The budget recommendation is consistent with the Board of Supervisors past policy in this area. However, the Board could opt to reduce this budget request to the minimum county share of cost of \$154,465, to match a potential reduced State contribution. At this time, it is not known whether the State contribution would match the amount appropriated.

Use of Fund Balance

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

Health and Human Services Homeless Services (4-121)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0012 - HEALTH				Dept: 4121	
Unit Title: HOMELESS SERVICES					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	869,990	863,759	1,463,493	1,882,845	28.7
SERVICES AND SUPPLIES	397,249	467,545	500,802	2,702,875	439.7
OTHER CHARGES	328,633	217,408	868,087	1,790,459	106.3
CAPITAL ASSETS	5,972	31,940	45,000	40,000	-11.1
INTRAFUND TRANSFERS	0	0	-40,000	0	-100.0
OTHER FINANCING USES	310	417	463	8,677	1,774.1
NET BUDGET	1,602,154	1,581,069	2,837,845	6,424,856	126.4
REVENUE					
INTERGOVERNMENTAL REVENUES	614,216	471,479	1,324,754	1,460,204	10.2
CHARGES FOR SERVICES	0	0	85,342	0	-100.0
MISCELLANEOUS REVENUES	1,473	0	0	20,000	100.0
OTHER FINANCING SOURCES	346,023	31,447	222,886	3,525,448	1,481.7
TOTAL OTHER REVENUE	961,712	502,926	1,632,982	5,005,652	206.5
UNREIMBURSED COSTS	640,442	1,078,143	1,204,863	1,419,204	17.8
ALLOCATED POSITIONS	6.75	9.85	10.10	10.10	0.0

Budget detail can be found on page SE-19 of the Schedules Section.

Mission / Program Statement

Sutter County Health and Human Services (HHS) promotes health, safety, economic stability, and quality of life for our community. The Homeless Services budget accounts for all Homelessness-related services, including operation of the Better Way Emergency Homeless Shelter. There are multiple grants which fund the increasingly complex Homeless operation, and each grant has unique spending and reporting requirements. A Homeless Funding Sources Special Revenue Fund (fund 0-260, budget unit 4-154) is set up to manage the multiple funding streams for ongoing operations.

The following operational programs are included in the budget:

- Program 758 - Better Way Emergency Homeless Shelter was first operational in September 2019 as a 40-bed low barrier Housing First homeless shelter for Sutter County residents. Sutter County Homeless Services staff provides Case Management and Housing Navigation services with the goal to place participants in permanent sustainable housing.

Health and Human Services

Homeless Services (4-121)

Sarah Eberhardt-Rios, Director

- Program 754 - The Oak Haven project is low-income, subsidized permanent housing consisting of eight two-bedroom units within the City of Live Oak. Habitat for Humanity constructed the site, Oak Haven houses formerly homeless individuals, including those with mild to moderate mental illness. Health and Human Services funds rental subsidies for two units within the project. The Senate Bill 2 Permanent Local Housing Allocation (SB2 PLHA) of \$689,000 over 5 years funds rental subsidies for the project.
- Program 762 - Harmony Village is a 62-unit permanent supportive housing project for low-income individuals, with priority going to veterans, disabled and the elderly. Sutter County and Habitat for Humanity jointly entered into an agreement with the State for Homekey Program funds to purchase the property and establish Harmony Village. HHS staff annually provide on-site case management support for individuals not receiving case management services from other providers.
- Program 759 - Homeless Tent/Camping Site at 68 Second Street is the location of a legal overnight homeless campsite.

Applicable FY 2023-24 grants that have been awarded or are in the application process include:

- Homeless Housing and Prevention (HHAP) Grant Round 3. HHAP Round 3 funding was applied for in a joint application with the Sutter Yuba Homeless Consortium (SYHC). The SYHC is the lead agency, and together Sutter County was awarded \$409,295, of which 50% (\$204,647) is anticipated to be used to offset Sutter County operating expenditures.
- Homeless Housing and Prevention (HHAP) Grant Round 4. HHAP Round 4 funding was applied for in a joint application with the Sutter Yuba Homeless Consortium (SYHC). The SYHC is the lead agency, and together Sutter County was awarded \$487,638, of which \$404,739 is anticipated to be used to offset Sutter County operating expenditures.
- Program 033 - County Medical Services Program Local Indigent Care Needs (CMSP LICN) funding in the amount of \$1,130,238 (includes prior year rollover funds). This funding may be used to provide linkages to housing and services for formerly incarcerated/justice involved individuals and homeless/precariously housed individuals. The CMSP LICN funding components include assessment, supportive services and care coordination, and data tracking and analysis.
- Additional FY 2023-24 grants that may be used for homeless services includes \$7,000 for Community Services Block Grant (CSBG) Cares from the Sutter-Yuba Homeless Consortium, and \$262,966 (including prior year rollover) in Housing and Disability Advocacy Program (HDAP) funding. The HDAP Program provides advocacy for disability benefits as well as housing supports for those experiencing or at risk of homelessness who are likely eligible for disability benefits.

- California Department of Social Services (CDSS) grant award of \$2,704,078 for the preservation of licensed residential adult and senior care facilities serving applicants or recipients of Supplemental Security Income/State Supplementary Payment (SSI/SSP) or Cash Assistance Program for Immigrants (CAPI), including those who are experiencing or at risk of homelessness, seniors, and persons with disabilities.

FY 2023-24 Accomplishments

- Better Way emergency shelter served 113 individuals during calendar year 2023, and permanently housed 33 of those individuals.
- Health and Human Services staff provided case management services to 39 individuals housed at Harmony Village; a Project Homekey funded permanent supportive housing community.

FY 2024-25 Goals

- Continue to seek additional federal, state and local funding to support Homeless activities, including Better Way Emergency Shelter operations.
- Expand operational capacity for the Better Way emergency shelter, including meeting and office space.
- Continue to collaborate with community and County partners to accomplish the objectives and strategies outlined in the Local Homeless Action Plan administered by the Sutter – Yuba Homeless Consortium (SYHC) to address homelessness.
- Explore revenue options under CalAIM, including providing Enhanced Care Management and Community Services for homeless clients as a contracted Medi-Cal provider with the Medi-Cal Managed Care Plan and determining the feasibility to bill for additional services under Medi-Cal.

Budget Major Changes

Salaries and Benefits

- \$419,352 Increase due to negotiated salary and associated benefit increases, as well as an increase to the Extra Hire budget for grant allocations that don't support full FTE's; however, allow for salaries and benefits for specific grant activities worked

Services and Supplies

- \$1,880,289 Increase in Professional/Specialized Services primarily due to the CCE Preservation grant funded by CDSS, Armed Guard Security Services for the Better Way Shelter previously funded by Behavioral Health, and an increase to Hands of Hope contract
- \$326,784 Increase in various Services and Supplies categories due to increasing appropriations to allow expenditure of the grant funding

Other Charges

- \$573,645 Increase in Support and Care of Persons primarily due to the CCE Preservation grant funded by CDSS
- \$524,387 Increase in Capital Asset-Infrastructure for the purchase and installation of a new trailer at the Better Way Shelter to support operations

Capital Assets

- \$40,000 Purchase of a mid-size sedan vehicle for homeless services funded by the CMSP LICN grant

Revenues

- \$3,352,670 Increase in available grant funding from CMSP LICN, HHAP Round 3, HHAP Round 4, SB2 PLHA, HDAP, CSBG Cares, and CCE Preservation funds

Recommended Budget

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$205,000 as follows:

- \$130,000 Decrease in Services and Supplies as Security Services will be provided by the HHAP grant
- \$75,000 Decrease in Professional Services by cancelling a consulting contract. Homeless services will be provided by the HHAP grant

Total appropriations are recommended at \$6,424,856 an increase of \$3,587,011 (126.4%) from the FY 2023-24 Adopted Budget. The increase in appropriations is due to implementation of additional grant funding. Net County Cost increased by \$214,341 (17.8%) compared to the FY 2023-24 Adopted Budget. The level of spending may fluctuate as the needs for services change, and as the availability of grant funds varies over multiple years. As additional grant funding is reviewed, expenses will be evaluated to build more savings for the general fund.

The following Capital Assets are recommended approved July 1, 2024:

- \$40,000 New Homeless Operations Vehicle funded by CMSP LICN Grant

Use of Fund Balance

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

Health and Human Services Welfare Administration (5-101)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: SOCIAL SERVICES ADMINISTRATION					Dept: 5101
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	19,627,508	18,390,252	27,034,337	27,124,052	0.3
SERVICES AND SUPPLIES	3,700,242	3,089,779	5,685,840	6,902,428	21.4
OTHER CHARGES	6,322,688	4,694,642	9,144,093	11,039,133	20.7
CAPITAL ASSETS	881,342	110,782	342,251	1,277,302	273.2
OTHER FINANCING USES	94,900	97,988	1,379,350	3,118,789	126.1
NET BUDGET	30,626,680	26,383,443	43,585,871	49,461,704	13.5
REVENUE					
INTERGOVERNMENTAL REVENUES	25,034,858	17,479,586	32,395,764	37,304,415	15.2
CHARGES FOR SERVICES	180,000	0	0	0	0.0
MISCELLANEOUS REVENUES	15,464	53,608	10,000	0	-100.0
OTHER FINANCING SOURCES	4,530,974	2,574,405	5,133,384	6,219,760	21.2
TOTAL OTHER REVENUE	29,761,296	20,107,599	37,539,148	43,524,175	15.9
UNREIMBURSED COSTS	865,384	6,275,844	6,046,723	5,937,529	-1.8
ALLOCATED POSITIONS	241.50	249.50	249.50	251.50	0.8

Budget detail can be found on page SE-22 of the Schedules Section.

Mission / Program Description

The Welfare and Social Services budget unit is operated by the Health and Human Services (HHS) Department, which is organized into six branches: Administration and Finance, Adult Services, Children’s Services, Acute Psychiatric Services, Public Health, and Employment and Eligibility. Program responsibilities within the Welfare/Social Services budget include eligibility determination for assistance programs, CalWORKs Employment Services, Child Welfare Services, Adult Services, and other related activities as mandated by Federal and State law.

This budget unit finances personnel and operational costs for a portion of the identified Administration and Finance Branch, Adult Services Branch, Children’s Services Branch, and 100% of the Employment and Eligibility Services Branch.

Accomplishments & Goals

FY 2023-2024 Accomplishments

Children's Branch

- Bringing Families Home (BFH) program assisted families in the child welfare system who are experiencing or at risk of homelessness with 18 families permanently housed.
- Implementation of the Childcare Bridge Program supporting childcare needs and including vouchers for childcare and other training and supports.
- Contracted with the Counseling Team International to provide secondary trauma supports to CWS staff to include Crisis counseling, individual counseling, and incident debriefing.
- Implemented in-house training for new social workers to include the hiring of a supervisor to develop the training curriculum and train new and current social workers.

Adult Branch

- Provided timely response to an average of 56 Protective Services reports monthly.
- Received and processed 1,664 IHSS applications.
- Increased outreach and recruitments efforts in collaboration with Human Resources for critical APS/IHSS social work positions.
- Identified temporary staffing space in collaboration with Employment and Eligibility for APS/IHSS staff.

Employment and Eligibility

- Housing Support Program assisted 213 families that are at risk of or experiencing homelessness.
- Served 20,300 Sutter County Households with Health Care coverage.
- Increased CalFRESH benefits access to an additional 375 families and currently serving 7,215 families in the CalFRESH program.
- Conducted two Public Assistance Specialist hiring events in collaboration with the Human Resources Department to streamline the hiring process.

FY 2024/2025 Goals

Children's Branch

- Continue to actively work to relocate CWS to one location to increase effective and efficient services to children and families and provide CWS employees with a space that can truly promote teamwork.
- Continue to recruit and retain qualified master's level Social Worker IV employees to reduce vacancy rate.
- Increase the level of stability for children/youth in foster care placement.

Adult Branch

- Continued focus on recruitment and retention for IHSS/APS staff.
- Continued focus on IHSS Quality Assurance and Quality Improvement audit performance.
- Increase federal reimbursement through appropriate and consistent time study activities in IHSS and APS.

Employment and Eligibility

- Attract and retain new Public Assistance Specialist (PAS) staff to reduce the high number of PAS position vacancies.
- Maintain a CalFRESH application disposition rate of above 90% for Expedite CalFRESH applications and 30-day processing timeframes.
- Maintain a Customer Service Center Service Level of Agreement (SLA) of answering 80% of calls within 10 minutes.

Major Budget Changes

Salaries & Benefits

- \$673,839 Increase due to negotiated salaries and related taxes
- \$745,376 Increase in retirement cost
- \$393,024 Increase in total group insurance, HSA contributions and Deferred Comp costs
- \$241,873 Increase due to longevity pay and increase in bilingual pay
- \$124,216 Increase due to addition of 1.0 FTE Staff Analyst (Eligibility) position
- \$111,903 Increase due to addition of 1.0 FTE Accountant I/II position
- (\$85,229) Decrease due to deletion of 1.0 FTE Account Clerk I/II position
- \$134,713 Increase due to addition of 1.0 FTE Staff Analyst (Children's) position
- (\$2,250,000) Salary savings based on previous year's financial report

Services & Supplies

- (\$86,163) Decrease in computer hardware primarily due to Children's & Adult's and E&E refresh done prior year
- \$953,434 Increase in Professional/Specialized Services primarily due to an increase in facilities security services, trauma training for staff and community, and Family Urgent Response System (FURS) contract projected based on FY 23/24 state projections
- \$124,750 Increase in Special Departmental Expense primarily due to the County BeWell Program department costs
- \$94,508 Increase in ISF IT Services Provided
- (\$102,054) Decrease in ISF IT Direct Charges
- \$70,079 Increase in Special Departmental Expense – Transportation primarily due to projected increase in CalWORKs cases with transportation needs
- \$42,000 Increase in Special Departmental Expense – Ancillary primarily due to o projected increase in CalWORKs cases with ancillary needs

Health and Human Services Welfare Administration (5-101)

Sarah Eberhardt-Rios, Director

- (\$54,445) Decrease in Transportation and Travel primarily due to costs that now captured in Employment Training

Other Charges

- \$1,412,224 Increase in Support & Care of Persons primarily due to the addition of the Differential Response Contract, Home Safe Program, increased costs for Children's visitation space and increased cost of the emergency shelter contract with Children's Hope
- \$132,275 Increase in projected Temp Aid Needy Family Childcare provider payments due to projected increase in cases
- (\$638,000) Decrease in Housing Support Program costs based on funding
- \$250,908 Increase in Health & Human Services Administration Cost
- \$657,357 Increase in the annual County Cost Plan charges as provided by annual Cost Plan
- \$79,322 Increase in Support and Care of Persons due to a projected increase of Expanded Subsidized Employment cases
- \$31,757 Increase in IF Public Health Nurse due to increases in salaries and benefits

Capital Assets

- \$35,000 Purchase of one Mid-Size Sedan to replace an older vehicle for Children's Services
- \$43,000 Purchase of one Mid-Size Sedan for the Special Investigative Unit
- \$63,600 Rebudget for purchase of one Mini Van that was budgeted in FY 2023-24
- \$165,600 Rebudget for purchase of four Mid-Size Sedans that were budgeted in FY 2023-24
- \$185,225 Update Phone System at 190 Garden Hwy Office
- \$179,852 Replace and add 32 cubicles for 190 Garden Hwy Office
- \$21,125 Update network switches for 190 Garden Hwy Office
- \$249,000 Electronic Filing System for Adults Division
- \$334,900 Electronic Filing System for Childrens Division

Other Financing Uses

- \$1,500,000 Increase due to the transfer of funds into the Behavioral Health budget unit (4-102). This transfer is offset by an increase in transfer of realignment revenue from 1991 Realignment of \$500,000 and 2011 Realignment of \$1,000,000. Per Welfare & Institutions Code 17600.20 & California Government Code 30025, Sutter County is exercising its right to reallocate 1991 & 2011 Realignment funds among accounts in the local Health and Welfare trust fund and the Support Services Account. The decision to reallocate funds is temporary and based on the most cost-effective use of available resources to maximize client outcomes

Revenues

- \$198,751 Increase in State Funding for Public Authority Staff Cost Reimbursement
- \$2,972,085 Increase in State Welfare Administrative Reimbursement primarily for Medical Administration, IHSS Administration, CalFresh Administration, Family Urgent Response System (FURS) and Family First Prevention Services (FFPS)
- \$1,373,258 Increase in Federal Welfare Administrative Reimbursement primarily for CalFresh Administration, CalWORKs (TANF) Administration and CWS Title IV-E programs

Health and Human Services Welfare Administration (5-101)

Sarah Eberhardt-Rios, Director

- \$306,663 Increase in Federal Funding for Public Authority Staff Cost Reimbursement
- \$87,206 Increase in Operating Transfer-In related to the transfer of funds into the Behavioral Health budget unit of \$1,500,000 offset with decrease of \$1,412,794 based on budget requirements
- \$1,004,170 Increase in State Share of funds from Realignment primarily to support CWS Title IV-E and Foster Care programs

Recommended Budget

Recommended appropriations are \$49,461,704 an increase of \$5,875,833 (13.5%) from the FY 2023-24 Adopted Budget. The Welfare and Social Services fund has a Net County Cost of \$432,000 to meet the County's Maintenance of Effort (MOE) for receipt of CalWORKs and related Realignment funding.

The following Capital Assets are recommended to be approved effective July 1, 2024:

- \$35,000 Purchase of one Mid-Size Sedan to replace an older vehicle for Children's Services
- \$43,000 Purchase of one Mid-Size Sedan for the Special Investigative Unit.
- \$63,600 Rebudget for purchase of one Mini Van that was budgeted in FY 2023-24
- \$165,600 Rebudget for purchase of four Mid-Size Sedans that were budgeted in FY 2023-24
- \$185,225 Update Phone System at 190 Garden Hwy Office
- \$179,852 Replace and add 32 cubicles for 190 Garden Hwy Office
- \$21,125 Update network switches for 190 Garden Hwy Office
- \$249,000 Electronic Filing System for Adults Division
- \$334,900 Electronic Filing System for Childrens Division

The following position changes are recommended to be effective July 1, 2024:

- Addition of 1.0 FTE Staff Analyst Limited Term for the Children's Division
- Addition of 1.0 FTE Staff Analyst Limited Term for the Employment & Eligibility Services Division
- Addition of 1.0 FTE Accountant I/II
- Deletion of 1.0 FTE Account Clerk I/II

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL					
Unit Title: PUBLIC GUARDIAN & CONSERVATOR					Dept: 2709
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	458,942	421,451	527,635	680,340	28.9
SERVICES AND SUPPLIES	42,580	60,134	102,291	98,632	-3.6
OTHER CHARGES	17,039	6,220	19,774	23,893	20.8
CAPITAL ASSETS	4,239	90,000	0	0	0.0
OTHER FINANCING USES	599	657	657	4,174	535.3
NET BUDGET	523,399	578,462	650,357	807,039	24.1
REVENUE					
CHARGES FOR SERVICES	284,851	303,738	365,291	455,268	24.6
OTHER FINANCING SOURCES	4,239	0	0	0	0.0
TOTAL OTHER REVENUE	289,090	303,738	365,291	455,268	24.6
UNREIMBURSED COSTS	234,309	274,724	285,066	351,771	23.4
ALLOCATED POSITIONS	4.00	4.00	4.00	5.00	25.0

Budget detail can be found on page SE-25 of the Schedules Section.

Mission / Program Description

The Public Guardian acts as the legally appointed conservator for persons found by the Superior Court to be unable to properly care for themselves or their finances or who can't resist undue influence or fraud. Such persons may suffer from severe mental illness, dementia or are simply older, frail and vulnerable adults.

The main responsibility of the conservator is to provide each conservatee with the best and most independent living arrangement possible, within their abilities and resources. The conservator assures that all personal, financial, and medical care and services needed to maintain a safe and comfortable living environment are provided for the conservatee. The Public Guardian currently has a total of 106 conservatees (53 LPS cases and 53 probate cases). The increase in probate cases has occurred as a result of the aging population within the county where the percentage of those over the age of 65 increased from 12.7% to 16.5% of the population between 2010 and 2022. This trend is anticipated to continue with a 47% increase between 2022 and 2050. Adding to demand in coming years are current and forthcoming changes in regulation related to Lanterman-Petris-Short Act (LPS) conservatees. Initiatives such as CARE Court, the Incompetent to Stand Trial (IST) cap, misdemeanor IST diversion and SB 43, which broadens the standard for who is eligible for a LPS conservatorship, will put additional strain on the Public Guardian's office and will dramatically increase LPS caseloads.

Accomplishments and Goals

FY 23/24 Accomplishments

- Purchased, installed, trained on and implemented Panoramic software system for information management.
- Coordinated and collaborated with Adult Outpatient Branch to implement Adult Outpatient Program Redesign, which includes support of LPS conservatees.

FY 2024-25 Goals

- Continue review of processes and protocols to streamline and create efficiencies in collaboration with legal and community resources, HHS branches and programs in response to new legislation (such as Care Court, AB43); implement new processes/programs to meet legislative requirements and ensure continued, consistent quality of client care for those conserved.
- Increase staffing in Public Guardian office to manage the increase in referrals, investigations, administrative tasks and anticipated volume of conservatees relative to new legislation.
- Complete caseload organization of Public Guardian by petitioning the court to transfer remaining property/funds of deceased persons to family member(s) or work to settle estate to Public Authority so case can be closed.

Major Budget Changes

Salaries & Benefits

- \$152,705 Addition of 1.0 FTE Deputy Public Guardian Limited Term (LT) Position

Charges for Services

- \$89,977 Increase Transfer-in from Behavioral Health to offset portion of position

Recommended Budget

Total appropriations are recommended at \$807,039, an increase of \$156,682 (24.1%) from the FY 2023-24 Adopted Budget. The General Fund provides 43.6% of the financing for this budget unit and Net County Cost is increased by \$66,705 (23.4%) compared to the FY 2023-24 Adopted Budget. The increase is primarily related to additional staff cost increase.

The following position change is recommended to be effective July 1, 2024:

- Add 1 FTE Deputy Public Guardian LT position

Use of Fund Balance

This budget unit is within the General Fund and does not include any reserves or designations.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: IN-HOME SUPPORTIVE SRVS (IHSS)					Dept: 5201
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	647	0	0	0.0
OTHER CHARGES	3,002,511	2,529,922	3,308,242	3,382,983	2.3
NET BUDGET	3,002,511	2,530,569	3,308,242	3,382,983	2.3
REVENUE					
OTHER FINANCING SOURCES	3,002,511	1,986,404	3,308,242	3,382,983	2.3
TOTAL OTHER REVENUE	3,002,511	1,986,404	3,308,242	3,382,983	2.3
UNREIMBURSED COSTS	0	544,165	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-27 of the Schedules Section.

Mission / Program Description

In-Home Supportive Services (IHSS) is a statewide program under the direction of the California Department of Social Services (CDSS). The IHSS program uses State, Federal and County funds to pay providers to care for qualified aged, blind and disabled individuals who require personal care and/or domestic assistance to continue living safely in their homes. The IHSS Social Workers use the State Hourly Task Guideline to determine authorized service hours each qualified recipient will receive. CDSS makes the payments to the providers, and then invoices the County for its share of the costs.

The Sutter County IHSS Public Authority (PA) Governing Board was established in 2002 in response to Assembly Bill 1682 (Chapter 90, Statutes of 1999), to act as the employer of record for Sutter County IHSS providers for the purposes of negotiating salary, benefits, and work-related issues. The IHSS PA maintains a Registry of qualified providers, refers providers to eligible recipients when requested, ensures all IHSS providers meet the State IHSS Provider orientation eligibility requirements and monitors Department of Justice background reports on IHSS Providers.

Accomplishments & Goals

FY 2023-24 Accomplishments

- Processed, investigated, and resolved an average of 56 Adult Protective Services (APS) reports monthly.
- Received and processed 1,664 IHSS applications in FY 2023-24.

- Recruited and hired 5 new IHSS/APS Social Workers.
- Successfully completed the FY 2023-24 Quality Assurance and Quality Improvement audit for IHSS.
- Improved federal reimbursement through appropriate and consistent time study activities in IHSS and APS.
- Provided skilled and qualified IHSS providers to over 384 IHSS recipients through the Public Authority IHSS Registry throughout FY 2023-24.
- Increased the number of IHSS Provider Registry referrals by 13% over FY 2023-24.
- Held 54 state mandated IHSS Provider Orientations and enrolled over 1,356 IHSS providers eligible to provide services to IHSS recipients.

FY 2024-25 Goals

- Prepare for implementation of new Adult Protective Services (APS) Federal Regulations that will improve consistency and quality of APS to Sutter County vulnerable older adults and persons with disabilities.
- Implement electronic IHSS system that interfaces with CDSS CMIPS II data base system to improve services to IHSS recipients and decrease Social Worker paperwork.
- Increase number of Registry providers by 15% over FY 2024-25 to meet the need of increased IHSS cases and recipient needs.
- Continue collaboration with IHSS Social Workers to provide quality services to recipients and providers.

Major Budget Changes

Other Charges

- (\$59,393) Decrease in IHSS-County Share aligns to the current caseload and cost
- \$134,134 Increase in Contribution to Other Agencies due to increase in administrative cost

Revenues

- \$74,741 Increase in 1991 Realignment Revenue Transfer-In based on budget requirements

Recommended Budget

Total appropriations are recommended at \$3,382,983, an increase of \$74,741 (2.3%) from the FY 2023-24 Adopted Budget. This budget aligns to the projected county share that includes the locally negotiated wage supplement and health benefits.

There is no Net County Cost in this budget unit. The County's share of cost is met with Welfare and Social Services 1991 Realignment funds (0-248).

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Health and Human Services Temporary Aid for Needy Families (5-204)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					Dept: 5204
Unit Title: TANF-FAMILY GROUP					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	14,797,254	14,674,120	14,946,418	19,361,134	29.5
NET BUDGET	14,797,254	14,674,120	14,946,418	19,361,134	29.5
REVENUE					
INTERGOVERNMENTAL REVENUES	6,609,628	5,367,779	5,856,028	10,222,270	74.6
OTHER FINANCING SOURCES	7,164,217	5,864,868	8,745,742	8,652,968	-1.1
TOTAL OTHER REVENUE	13,773,845	11,232,647	14,601,770	18,875,238	29.3
UNREIMBURSED COSTS	1,023,409	3,441,473	344,648	485,896	41.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-28 of the Schedules Section.

Purpose / Program Description

Temporary Assistance to Needy Families (TANF) is a federal cash assistance program that aids families and/or children who meet specific eligibility, income, property, and other regulatory requirements. CalWORKs is the State of California TANF program which includes the Employment Services component of the program. This budget unit is primarily financed with Federal and State funding.

Major Budget Changes

Other Charges

- \$4,414,716 Increase in Support and Care of Persons includes the annual implementation of the Maximum Aid Payment (MAP) increase effective in October pursuant to Assembly Bill 120 through All County Letter (ACL) issued by CA Department of Social Services, and projected caseload growth

Revenues

- \$4,366,242 Increase in Federal/State TANF related to federal projected caseload and costs
- (\$92,774) Decrease in Operating Transfers-In from Realignment based on budget requirements

Health and Human Services Temporary Aid for Needy Families (5-204)

Sarah Eberhardt-Rios, Director

Recommended Budget

Total appropriations are recommended at \$19,361,134, an increase of \$4,414,716 (29.5%) from the FY 2023-24 Adopted Budget due to anticipated caseload cost and growth increase. There is no Net County Cost in this budget unit. The County's share of cost is met with Welfare and Social Services 1991 Realignment funds (0-248).

The State's share of TANF costs, which is realized as revenue by the County, flows through the County Local Revenue Fund 2011 (0-140). The County Local Revenue Fund 2011 is discussed in greater detail in its own budget narrative.

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: FOSTER CARE					
				Dept: 5206	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	4,153,443	3,677,537	5,064,988	5,670,422	12.0
NET BUDGET	4,153,443	3,677,537	5,064,988	5,670,422	12.0
REVENUE					
INTERGOVERNMENTAL REVENUES	983,198	837,268	1,568,052	1,799,308	14.7
MISCELLANEOUS REVENUES	2,500	0	0	0	0.0
OTHER FINANCING SOURCES	1,277,019	1,154,578	2,020,129	2,727,244	35.0
TOTAL OTHER REVENUE	2,262,717	1,991,846	3,588,181	4,526,552	26.2
UNREIMBURSED COSTS	1,890,726	1,685,691	1,476,807	1,143,870	-22.5
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-29 of the Schedules Section.

Purpose / Program Description

The Foster Care budget unit contains six programs that provide financial aid on behalf of children who are living in out-of-home placements or are at risk of being removed from their home. These funds are provided on behalf of children whose families are unable or unwilling to care for them and who are in need of temporary or long-term substitute parenting or assisted parenting.

Major Budget Changes

Other Charges

- \$605,444 Increase in Support and Care includes the adjusted rates that reflect the California Necessities Index (CNI) provided by the CA Department of Social Services (CDSS) through All County Letter (ACL), and projected caseload growth

Revenues

- \$231,256 Increase in Federal/State TANF Foster Care related to projected caseload and costs
- \$707,115 Increase in Operating Transfers-In based on budget requirements

Recommended Budget

Total appropriations are recommended at \$5,670,422, an increase of \$605,434 (12.0%) from the FY 2023-24 Adopted Budget. The increase is primarily related to projected caseload changes. There is no Net County Cost in this budget unit. The County's share of cost for FY 2024-25 is met with Welfare and Social Services 2011 Realignment funds (0-245).

The State's share of Foster Care costs, which is realized as revenue by the County, flows from the County Local Revenue Fund 2011 (0-140) through the Social Services Realignment Fund 2011 (0-245) as opposed to being directly received by the Division through the Welfare and Social Services Fund as had occurred in the past. The County Local Revenue Fund 2011 is discussed in greater detail in its own budget narrative.

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Health and Human Services Refugee Cash Assistance (5-207)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: REFUGEE CASH ASSISTANCE					
					Dept: 5207
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	90,391	109,184	102,000	96,766	-5.1
NET BUDGET	90,391	109,184	102,000	96,766	-5.1
REVENUE					
INTERGOVERNMENTAL REVENUES	89,565	0	102,000	96,766	-5.1
TOTAL OTHER REVENUE	89,565	0	102,000	96,766	-5.1
UNREIMBURSED COSTS	826	109,184	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-30 of the Schedules Section.

Purpose / Program Description

The Refugee Cash Assistance program assists refugees with resettlement and services toward self-support by providing cash assistance, medical assistance, and social services. Refugee Cash Assistance is a federally mandated program provided to refugees who have been determined to be ineligible for CalWORKs or Supplemental Security Income/State Supplemental Payment (SSI/SSP). Eligibility is for an eight-month period, beginning with the month of entry into the United States.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Total appropriations are recommended at \$96,766, a decrease of \$5,234 (-5.1%) from the FY 2023-24 Adopted Budget due to projected caseload decrease. This budget unit is 100% federally funded. There is no Net County Cost in this budget unit.

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

Health and Human Services Aid for Adoption (5-209)

Sarah Eberhardt-Rios, Director

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0013 - WELFARE/SOCIAL SERVICES					
Unit Title: AID FOR ADOPTION					
				Dept: 5209	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	7,236,343	7,402,926	8,258,264	9,742,408	18.0
NET BUDGET	<u>7,236,343</u>	<u>7,402,926</u>	<u>8,258,264</u>	<u>9,742,408</u>	<u>18.0</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	4,953,915	2,536,176	3,759,973	4,435,391	18.0
OTHER FINANCING SOURCES	2,258,867	2,146,495	3,373,719	3,980,261	18.0
TOTAL OTHER REVENUE	<u>7,212,782</u>	<u>4,682,671</u>	<u>7,133,692</u>	<u>8,415,652</u>	<u>18.0</u>
UNREIMBURSED COSTS	23,561	2,720,255	1,124,572	1,326,756	18.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-31 of the Schedules Section.

Purpose / Program Description

The Adoptions Assistance program provides financial assistance to adoptive parents in cases where children have been relinquished for adoption or parental rights have been terminated. Children eligible for this program are special needs children who were previously dependents of the Juvenile Court. These children often have barriers such as mental, physical, emotional, or medical disabilities. Eligibility and determination of grant amounts are established and administered by the California Department of Social Services, which then provides payment instructions to the County for payment to the adoptive parents.

Major Budget Changes

Other Charges

- \$1,484,144 Increase in Support and Care of Persons includes the adjusted rates that Reflect the California Necessities Index (CNI) provided by the CA Department of Social Services (CDSS) through All County Letter (ACL), and projected caseload growth

Revenues

- \$675,418 Increase in Federal funds due to increase in projected caseload and cost

Health and Human Services Aid for Adoption (5-209)

Sarah Eberhardt-Rios, Director

- \$606,542 Increase in 2011 Social Services Realignment Revenue Transfer-In based on budget requirements

Recommended Budget

Total appropriations are recommended at \$9,742,408, an increase of \$1,484,144 (18.0%) from the FY 2023-24 Adopted Budget. There is no Net County Cost in this budget unit. The County's share of cost for FY 2024-25 is met with Welfare and Social Services 2011 Realignment funds (0-245).

The State's share of Adoption costs, realized as revenue by the County, flows from the County Local Revenue Fund 2011 (0-140) through the Social Services Realignment Fund 2011 (0-245). The County Local Revenue Fund 2011 and the Social Services Realignment Fund 2011 are discussed in greater detail in the budget narratives for those funds.

Use of Fund Balance

This budget unit is within the Welfare and Social Services Fund. The budget does not include the use of any specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL				Dept: 5302	
Unit Title: GENERAL RELIEF-GENERAL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	66,164	46,248	44,355	118,824	167.9
OTHER CHARGES	6,320	8,029	18,000	21,000	16.7
NET BUDGET	72,484	54,277	62,355	139,824	124.2
REVENUE					
CHARGES FOR SERVICES	6,883	801	1,000	1,000	0.0
OTHER FINANCING SOURCES	1,388	0	1,500	1,037	-30.9
TOTAL OTHER REVENUE	8,271	801	2,500	2,037	-18.5
UNREIMBURSED COSTS	64,213	53,476	59,855	137,787	130.2
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SE-32 of the Schedules Section.

Purpose / Program Description

General Relief Cash Assistance, Interim Assistance, and Indigent Burial programs within this budget are mandated through the Welfare and Institutions Code requiring that each county provide relief and support for all incompetent, poor, indigent persons, and those incapacitated by age, disease, or accident, who are lawfully residents in the County, when they do not qualify for any other cash assistance program and who are temporarily unable to finance their own needs.

Interim Assistance is a program for indigent persons while they are pending Supplemental Security Income/State Supplementary Payment approval.

The Indigent Burial program is for the burial of individuals who had no burial coverage and whose families, if known, are financially unable to provide for the burial.

Major Budget Changes

Services & Supplies

- \$74,469 Increase in Support and Care of Persons includes adjusted cost based on the Consumer Price Index (CPI) annual required increase per ordinance, and projected increase in referrals meeting ordinance criteria

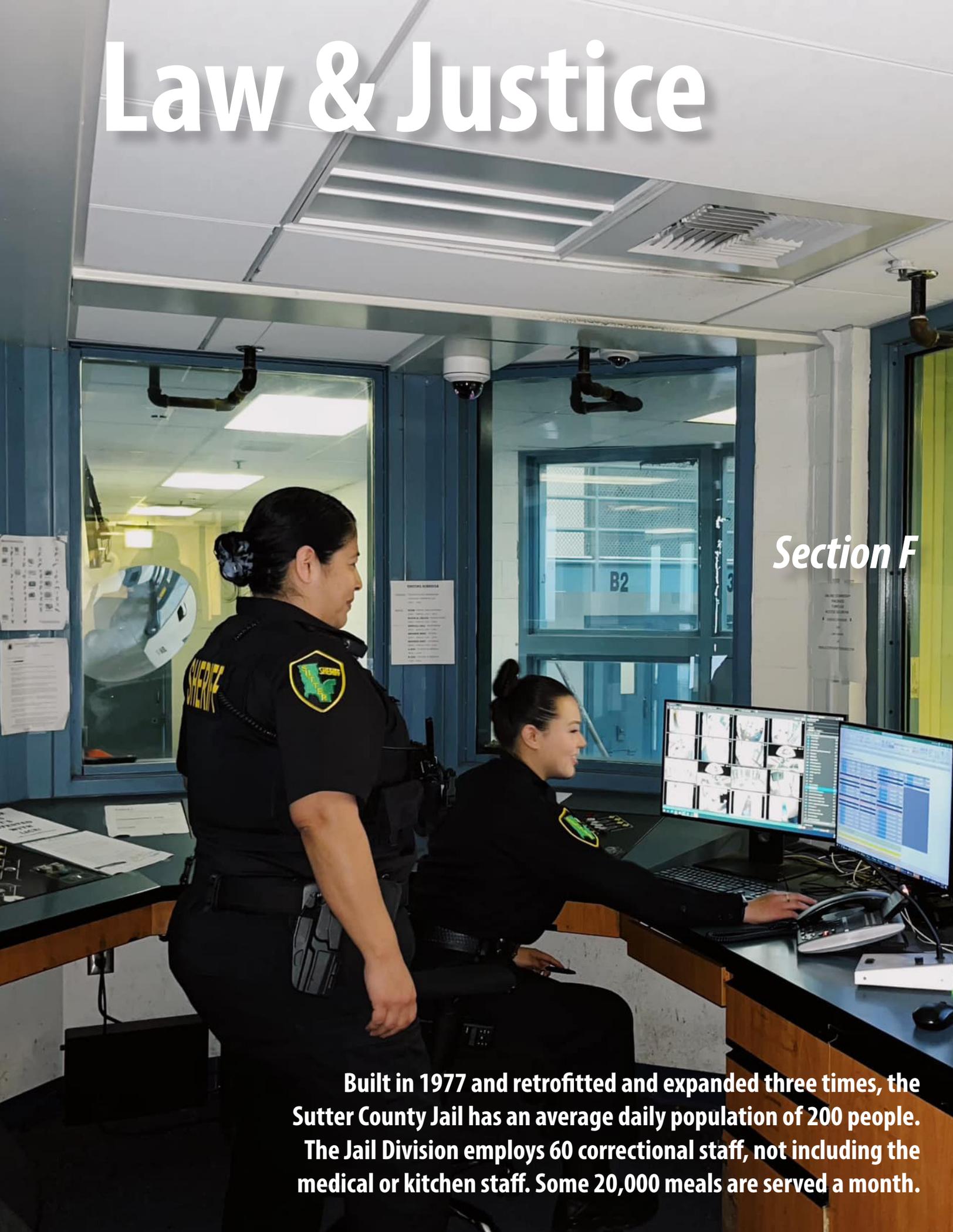
Recommended Budget

Total appropriations are recommended at \$139,824, an increase of \$77,469 (124.2%) from the FY 2023-24 Adopted Budget. The General Fund provides the financing for this budget unit and Net County Cost is increased by \$77,932 (130.2%) compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

Law & Justice



Section F

Built in 1977 and retrofitted and expanded three times, the Sutter County Jail has an average daily population of 200 people. The Jail Division employs 60 correctional staff, not including the medical or kitchen staff. Some 20,000 meals are served a month.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0112 - CHILD SUPP SERV REIMB/ADJUSTME					
Unit Title: CHILD SUPP SERV REIMB/ADJUSTME					
				Dept: 0112	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/15/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	565,520	345,980	535,662	459,675	-14.2
SERVICES AND SUPPLIES	63,723	41,547	69,123	62,459	-9.6
OTHER CHARGES	35,313	39,703	39,249	-50,107	-227.7
CAPITAL ASSETS	2,024	0	0	0	0.0
OTHER FINANCING USES	0	0	0	3,787	100.0
NET BUDGET	666,580	427,230	644,034	475,814	-26.1
REVENUE					
REVENUE USE MONEY PROPERTY	4,094	64,662	3,000	700	-76.7
INTERGOVERNMENTAL REVENUES	905,905	0	641,034	471,327	-26.5
OTHER FINANCING SOURCES	2,675	0	0	0	0.0
CANCELLATION OF OBLIGATED FB	0	0	0	3,787	100.0
TOTAL OTHER REVENUE	912,674	64,662	644,034	475,814	-26.1
UNREIMBURSED COSTS	-246,094	362,568	0	0	0.0
ALLOCATED POSITIONS	6.00	5.00	5.00	4.00	-20.0

Budget detail can be found on page SF-1 of the Schedules Section.

Mission / Program Discussion

The Colusa Sutter Yolo Regional Child Support Agency (RCSA) works with families to promote self-sufficiency and the well-being of children by establishing parentage and financial support. The RCSA commenced January 2, 2021, by way of MOU, combining the three county child support agencies into one.

The RCSA assists parents and guardians with court-ordered child and medical support. Child support services include locating parents, establishing parentage, establishing, modifying and enforcing a court order for child support, and/or for medical insurance coverage. The RCSA works collaboratively with the courts, employers, Health and Human Services, workforce and domestic violence service providers, and various State and Federal agencies. The RCSA provides services to over 10,000 local families and collects and distributes approximately \$23 million annually.

RCSA Staffing is organized in the following categories: Performance Teams – Case Management, Financial Management, Office Management, Legal and Data & Performance Analysis

Accomplishments & Goals

Accomplishments

RCSA saw a marginal increase in never-assisted caseloads, meaning those that have never been on public assistance. This improvement has been accomplished through digital marketing in English and Spanish, Search Engine Optimization (SEO) on a new Agency website, the use of social media to brand and educate our communities about child support. These efforts resulted in an increase of applications for service and an increase in customer engagement through expanded stipulations. Studies have proven that stipulations tend to engage the parties more than judgments, orders after hearing, or defaults, because the parties participated in the process and agreed to the terms. Orders by stipulation have also improved payment compliance. For Federal FY 2022-23 RCSA achieved a 46.4% stipulation rate, which is almost 25% higher than the statewide average. In addition to improving outcomes for families, this practice reduces the number of cases needing to go to court and allows our attorneys to devote more time for complex hearings.

In 2023, the RCSA received a national award from the National Child Support Engagement Association for Program Awareness.

Goals

- Ongoing focus on increasing the child support caseload.
- Focus on parentage in anticipation of CA DCSS change in performance reporting and to increase the establishment of parentage for children in the IV-D caseload.
- Increased child support distributed to families.

For FY 2024-25, the RCSA continues to progress toward implementing a single regional budget. Through December 2025, remaining employees of Sutter County continue to have the option to become a Yolo employee, and costs will continue to shift from one county to another. The RCSA is budgeting each county independently. Over time, more expenses will be incurred by Yolo. As a result, the allocation that CA DCSS sends Yolo County will continue to increase and the allocation sent to Sutter County will continue to decrease until there is a single regional allocation.

Major Budget Changes

Salaries & Benefits

- (\$75,987) Decrease related to the elimination of one (1.0 FTE) Child Support Spec III

Other Charges

- (\$89,356) Decrease in county cost plan charges

Revenues

- (\$168,220) Decrease in Federal/State CSS revenue related to Child Support Regionalization managed out of lead, County of Yolo

Recommended Budget

Appropriations are recommended at \$475,814, a decrease of \$168,220 (-26.1%) compared to the FY 2023-24 Adopted Budget. The decrease in overall allocation is related to Child Support Regionalization. All funding for this budget is provided through State and Federal sources with no impact to the General Fund.

One personnel change is recommended: the elimination of one (1.0 FTE) Child Support Spec III.

Use of Fund Balance

As of July 1, 2023, the Child Support Services Fund 0112 Restricted Fund Balance is \$987,137.08. RCSA anticipates using \$540,429 to offset FY 2023-24 expenditures while continuing to assess spending down the fund balance as they move toward absolute regionalization.

It is anticipated the restricted fund balance on July 1, 2024 will be \$446,708 therefore the FY 2024-25 Recommended Budget does not include use of the Restricted Fund Balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY				Dept: 2125	
Unit Title: DISTRICT ATTORNEY					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	3,351,383	2,869,316	4,247,635	4,077,441	-4.0
SERVICES AND SUPPLIES	682,135	547,917	754,428	842,908	11.7
OTHER CHARGES	18,095	19,586	2,000	115,736	5,686.8
CAPITAL ASSETS	59,693	0	0	42,000	100.0
INTRAFUND TRANSFERS	250	175	0	0	0.0
OTHER FINANCING USES	3,934	5,055	4,644	29,469	534.6
NET BUDGET	4,115,490	3,442,049	5,008,707	5,107,554	2.0
REVENUE					
FINES, FORFEITURES, PENALTIES	12	2,199	0	0	0.0
INTERGOVERNMENTAL REVENUES	13,315	683	16,500	18,200	10.3
CHARGES FOR SERVICES	10,743	10,325	6,000	8,000	33.3
MISCELLANEOUS REVENUES	0	0	2,500	0	-100.0
OTHER FINANCING SOURCES	366,190	223,010	432,913	595,195	37.5
TOTAL OTHER REVENUE	390,260	236,217	457,913	621,395	35.7
UNREIMBURSED COSTS	3,725,230	3,205,832	4,550,794	4,486,159	-1.4
ALLOCATED POSITIONS	23.00	24.00	24.00	23.52	-2.0

Budget detail can be found on page SF-3 of the Schedules Section.

Mission / Program Discussion

The mission of the Sutter County District Attorney’s Office is to consistently seek justice and truth by ethically prosecuting cases, treating everyone equally, serving and supporting victims of crime with dedication, and striving to make our community a safer place. The office’s motto is:

Justice – Dedication – Truth

The District Attorney is a constitutional officer who reviews, investigates, and prosecutes all of the criminal violations of state and local laws in Sutter County. The office’s priority is the safety of the public and protection of victims. The District Attorney prosecutes cases in the name of the People of the State of California.

Each year, the Sutter County District Attorney’s Office receives and reviews nearly 4,000 reports of crimes from both local and state agencies to determine whether there is sufficient evidence to prove beyond a reasonable doubt that a crime occurred and thus a criminal complaint can be filed with the superior court. Without review by the District Attorney or a Deputy District Attorney, no

felony or misdemeanor arrests by local law enforcement can be prosecuted in court. All search warrants and arrest warrants issued in Sutter County must first be reviewed and approved by a Sutter County prosecutor before it can be submitted to the courts. The District Attorney also acts as a legal and investigative advisor to all local law enforcement agencies and the Grand Jury, and supplies District Attorney Investigators to assist in a wide variety of investigations. The District Attorney Investigators are sworn peace officers and are charged with day-to-day police protection and maintenance of order throughout the County of Sutter and possess arresting authority within the State of California.

Amidst shifts in the Criminal Justice System, the office grapples with ongoing challenges in recruiting and retaining attorneys, particularly in the Deputy District Attorney classifications. This cycle impacts institutional knowledge, morale, and public safety, as the office invests in training new prosecutors who often depart for other opportunities after significant investment.

Sutter County faces challenges stemming from AB109, shifting state prisoners to local jails. Recent legislative changes in criminal procedure and sentencing laws have notably increased prosecutors' workloads. Retroactive application of laws means revisiting cases for resentencing, adding substantial time and effort. Some laws now require proving sentencing factors before a jury, prolonging criminal trials. Additionally, District Attorney's Offices must retroactively review sexual offender registrations, adding to prosecutors' burdens. Unfunded mandates starting in January 2024 and 2025 will further strain clerical staff and prosecutors. More information about the District Attorney's Office and District Attorney Investigative Division can be found here: [District Attorney | Sutter County, CA.](#)

Goals/Accomplishments

FY 2024-25 Goals

The Sutter County District Attorney's Office continues its collaboration with justice partners in establishing a Mental Health Diversion program. Additionally, the office aims to hire a dedicated prosecutor specializing in the prosecution of misdemeanor and felony DUI cases. Furthermore, efforts are underway to relocate closer to the Courthouse, as the office is currently situated over 3 miles away on the opposite side of town.

FY 2023-24 Accomplishments

In FY 2023-24, the Sutter County District Attorney's Office transitioned to a vertical model of prosecution, wherein the same prosecutor oversees a case from inception to conclusion. This approach has demonstrated effectiveness and efficiency in case management, prioritizing victim considerations. Prosecutors and investigators are assigned to specialized areas to leverage their training, experience, and expertise. Furthermore, District Attorney Investigators persist in obtaining certifications across various skills and practice domains.

Major Budget Changes

Salaries & Benefits

- \$121,000 Increase in Salary Savings
- \$76,474 Decrease due to Administrative Services Officer position changing from 1 FTE to .52 FTE. Victim Services (2-127), indirect portion of Victim of Crime Act Program revenue will support .48 FTE salaries and benefits of Administrative Services Officer position

Other Charges

- \$99,356 Increase in Interfund Maintenance & Improvement for the District Attorney's Office improvement/relocation funded by Committed Fund Balance.

Capital Assets

- \$42,000 Increase in Capital Asset-Equipment for the purchase of seven encrypted radios for the criminal investigations unit offset by the District Attorney Supplemental Law Enforcement fund

Other Financing Sources

- \$46,124 Increase in Operating Transfer in from TC/PS relates to contractual investigatory expense and encrypted radios offset using the District Attorney's Supplemental Law Enforcement fund

Recommended Budget

Appropriations are recommended at \$5,107,554, which is an increase of \$98,847 (2.0%) from the FY 2023-24 Adopted Budget. The General Fund provides 87.8% of the financing for this budget unit at \$4,486,159, which is a decrease of \$64,635 (-1.4%) compared to the FY 2023-24 Adopted Budget.

The following position will change as follows due to a .48 FTE transfer to District Attorney – Victim Services (2-127), effective July 1, 2024:

- Administrative Services Officer position changing from 1.0 FTE to .52 FTE

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$42,000 Purchase of seven encrypted radios for the criminal investigations unit offset by the District Attorney Supplemental Law Enforcement fund

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$407,558 as follows:

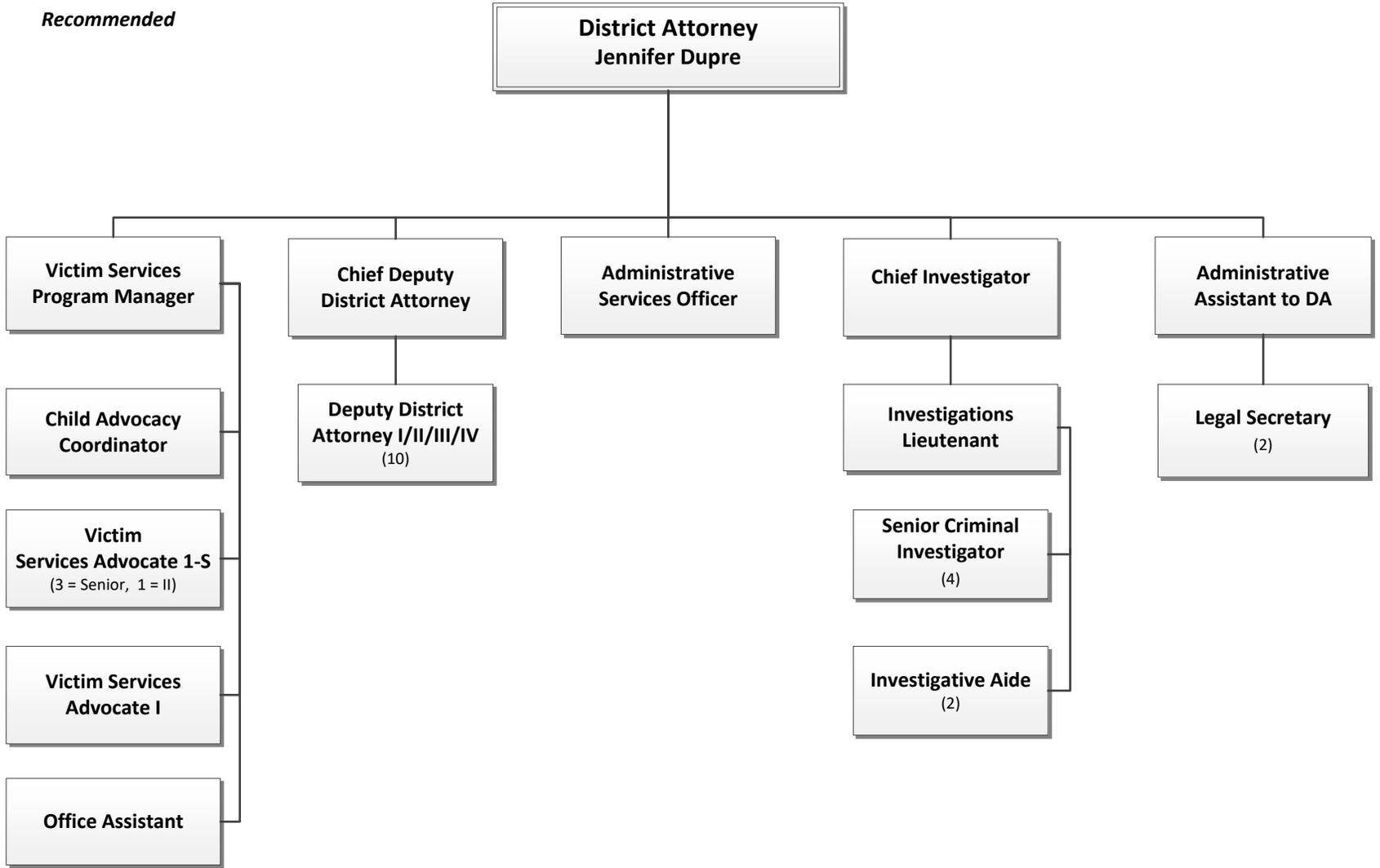
- Reduce Interfund balance for DA prosecution of \$1,000
- Reduce appropriation in Clothing & Personal and Criminal Jury Witness Fees of \$2,371
- Fund \$76,934 of Services & Supplies areas with Fund 2128 DA Forfeiture funds
- Fund \$22,000 of Employment Training with Fund 0155 COPS funds
- Fund \$20,000 of Transportation/Travel with Fund 0155 COPS funds
- Fund \$506 of Computer Hardware with Fund 2128 DA Forfeiture funds
- Increase Salary Savings by \$121,000
- Hold 1.0 FTE Deputy District Attorney position vacant

Use of Fund Balance

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

District Attorney FY 2024-2025

Recommended



COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY Unit Title: VICTIM SERVICES					Dept: 2127
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	803,756	632,351	900,828	1,019,279	13.1
SERVICES AND SUPPLIES	76,490	49,950	74,418	132,437	78.0
OTHER CHARGES	11,428	6,172	9,000	9,000	0.0
CAPITAL ASSETS	8,579	0	0	0	0.0
OTHER FINANCING USES	1,478	1,538	1,727	10,276	495.0
NET BUDGET	901,731	690,011	985,973	1,170,992	18.8
REVENUE					
INTERGOVERNMENTAL REVENUES	683,376	389,470	807,954	975,082	20.7
CHARGES FOR SERVICES	9,394	3,546	9,000	9,000	0.0
MISCELLANEOUS REVENUES	0	6,589	0	0	0.0
OTHER FINANCING SOURCES	101,938	73,249	100,337	115,622	15.2
TOTAL OTHER REVENUE	794,708	472,854	917,291	1,099,704	19.9
UNREIMBURSED COSTS	107,023	217,157	68,682	71,288	3.8
ALLOCATED POSITIONS	8.00	8.00	8.00	8.48	6.0

Budget detail can be found on page SF-6 of the Schedules Section.

Mission / Program Discussion

The Victim Services division of the District Attorney’s Office aids crime victims and their families, striving to alleviate the trauma and lasting impacts of crime on their lives. On November 4, 2008, the people of California ratified Proposition 9, amending the state constitution to establish a Victim's Bill of Rights, commonly referred to as Marsy’s Law. This amendment grants all crime victims statutory rights to justice and due process.

The Victim Services program receives 93% of its funding from Federal grants, overseen and distributed by the California Office of Emergency Services (CalOES). The remaining 7% serves as a mandatory match required by the grants, funded by the County. For FY 2024-25, a match waiver totaling \$111,350 will be included for all four of the current grants.

In the past five years, Victim Services has aided over 13,469 crime victims. Victim Advocates collaborate closely with prosecutors and investigators, keeping victims informed about case progress within the criminal justice system. Advocates evaluate and refer victims for crisis intervention, counseling services, and assistance with claims preparation for various expenses. They also offer court escorts, education, support, and facilitate access to the California Victim

Compensation program. Over the last decade, Victim Services has disbursed over \$1,805,783 to victims of violent crime in Sutter County.

Victim Services staff actively participate in county-wide and bi-county multidisciplinary teams, such as the Sexual Assault Response Team and the Child Abuse Response Team. Additionally, at least one Victim Advocate is part of the Mass Casualty Response Team. An "on call" program has been implemented, allowing law enforcement to reach an advocate 24 hours per day, seven days a week. This enables advocates to respond promptly to crime scenes if needed, providing immediate comfort and beginning the delivery of services without delay. More information about the department programs and services can be found here: [Victim Services | Sutter County, CA.](#)

Goals/Accomplishments

In FY 2023-24, Victim Services launched an On Call Program, allowing advocates to promptly aid crime victims and witnesses, even at crime scenes. Additionally, a vertical model was adopted, assigning each advocate to a specific caseload, facilitating clear communication between attorneys, law enforcement, and advocates regarding case management.

In FY 2024-25, the objective is to address the significant challenges stemming from the resignation of the Program Manager and the departure of the Child Advocacy Center Coordinator by promptly filling both positions. The high volume of cases impacts not only attorneys but also advocates.

Major Budget Changes

Salaries & Benefits

- \$76,474 Increase due to .48 FTE Administrative Services Officer position transfer from District Attorney (2-125), offset by indirect portion of Victim of Crime Act Program Revenue

Services & Supplies

- \$12,000 Increase in Maintenance Structure/Improvement for Child Advocacy Center-Paint/Mural funded by the Federal Victims of Crime Fund
- \$17,395 Increase in Transportation & Travel

Revenues

- \$167,138 Increase in Federal Victims of Crime Act Program revenue due to the approval of new CalOES Innovative Response to Marginalized Victims Program grant funds

Recommended Budget

Appropriations are recommended at \$1,170,992, which is an increase of \$185,019 (18.8%) from the FY 2023-24 Adopted Budget. The General Fund provides 6.0% of the financing for this budget unit of \$71,288, which is an increase \$2,606 (3.8%) compared to the FY 2023-24 Adopted Budget.

The following position is to be transferred from District Attorney (2-125) to District Attorney – Victim Services (2-127), effective July 1, 2024:

- Transfer of .48 FTE Administrative Services Officer position to Victim Services (2-127)

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$16,887 as follows:

- \$15,000 in Salary Savings
- \$1,887 transfer of IST Charges and Operating Transfer Out-Debt Services to a grant funded program (Victim/Witness Assistance – 503)

Use of Fund Balance

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

Grand Jury (2-104)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0001 - GENERAL Unit Title: GRAND JURY					Dept: 2104
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	36,114	22,730	35,090	35,091	0.0
OTHER CHARGES	6,420	1,449	5,000	5,000	0.0
OTHER FINANCING USES	56	54	56	55	-1.8
NET BUDGET	42,590	24,233	40,146	40,146	0.0
REVENUE					
TOTAL OTHER REVENUE	0	0	0	0	0.0
UNREIMBURSED COSTS	42,590	24,233	40,146	40,146	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-8 of the Schedules Section.

Mission / Program Discussion

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 serves as an ombudsperson for citizens of the County. It may receive and investigate complaints by individuals concerning the actions and performances of public officials. Its 19 members are appointed by the Superior Court and generally serve for one year. Some jurors may serve for a second year to provide an element of continuity from one jury to the next. Continuity of information is also provided by documents collected and retained in the Grand Jury library. The Superior Court provides staff services to the Grand Jury. Members of the Grand Jury are sworn to secrecy and most of the jury’s work is conducted in closed session. All testimony and deliberation are confidential. Money appropriated in this budget is used for office supplies, clerical support, grand juror training, travel expenses, and other costs incurred by the Grand Jury members.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Grand Jury (2-104)

Recommended Budget

Recommended appropriations are \$40,146, the same as the FY 2023-24 Adopted Budget. The budget is consistent with prior years' actual expenditures. The General Fund provides 100% of the financing for this budget unit.

It should be noted that many of the expenditures incurred by each year's Grand Jury are authorized in Government Code and are not restricted by the County's annual budget. These expenditure items are based on the needs of each year's Grand Jury and may vary from year to year. The County ultimately has limited ability to affect or predict expenditures.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0014 - TRIAL COURT					
Unit Title: PROBATION					Dept: 2304
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	6,092,040	5,377,281	7,253,996	7,376,558	1.7
SERVICES AND SUPPLIES	955,407	610,025	1,448,922	1,318,507	-9.0
OTHER CHARGES	154,228	91,347	120,000	198,128	65.1
CAPITAL ASSETS	218,756	117,969	42,000	133,831	218.6
OTHER FINANCING USES	67,065	70,609	71,791	121,188	68.8
NET BUDGET	7,487,496	6,267,231	8,936,709	9,148,212	2.4
REVENUE					
INTERGOVERNMENTAL REVENUES	144,175	93,617	121,964	126,407	3.6
CHARGES FOR SERVICES	417,624	236,102	467,577	514,586	10.1
MISCELLANEOUS REVENUES	267,293	126,845	220,000	180,000	-18.2
OTHER FINANCING SOURCES	3,711,371	2,747,336	4,907,638	4,714,092	-3.9
TOTAL OTHER REVENUE	4,540,463	3,203,900	5,717,179	5,535,085	-3.2
UNREIMBURSED COSTS	2,947,033	3,063,331	3,219,530	3,613,127	12.2
ALLOCATED POSITIONS	52.00	52.00	52.00	52.00	0.0

Budget detail can be found on page SF-9 of the Schedules Section.

Mission / Program Discussion

The Probation Department operates as an extension of the Court, conducting investigations that may include contacting victims, preparing several types of court reports, managing juvenile delinquency matters, and working in collaboration with local justice partners and service organizations to provide the highest quality of public safety services. In October 2011, the Department took over supervision of Post Release Community Supervision (PRCS) and other non-serious, non-violent adult cases previously under state jurisdiction. Subsequently, in May 2012, it commenced supervision of Mandatory Supervision (split sentence) offenders, followed by the establishment of a Pretrial Services Program in May 2013. More information about the department programs and services can be found here: [Probation | Sutter County, CA.](#)

Goals / Accomplishments

Both Juvenile and Adult Probation units share the overarching objective of enhancing public safety through the application of evidence-based supervision, which includes fostering accountability among offenders while also providing them with necessary services. The juvenile unit's main goal remains reducing juvenile justice system entry and minimizing involvement through early, proven intervention and prevention practices. The core objective of Adult Probation is facilitating successful community reintegration and rehabilitation. Through individualized assessments, tailored treatment, and targeted

interventions, the aim is to curb recidivism, enhance community safety, prevent re-victimization, and promote self-sufficiency.

2023 Adult Unit Accomplishments: The Adult Unit performed 2,040 Criminal Court investigations, supervised a monthly average of 617 mostly felony offenders (not including those with active warrants) with a monthly average of 21 of those offenders under Mandatory Supervision. The Adult Unit also supervised a monthly average of 68 PRCS cases.

2023 Juvenile Unit Accomplishments: The Juvenile Unit provided intake services for 151 minors referred for new law violations and violations of probation and supervised a monthly average of 36 minors.

Major Budget Changes

Salaries & Benefits

- \$122,562 Increase due to negotiated salaries and related benefits

Services and Supplies

- (\$130,415) Net decrease primarily due to moving SBITA and lease expenses to the Other Charges and Capital Assets object group

Other Charges

- \$78,127 Revenue increase correlates to negotiated salary and benefits

Capital Assets

- \$91,831 Increase in due to moving lease expenses from the Services and Supplies object group to the Capital Assets object group
- \$18,000 Increase to replace three encrypted radios funded with PRCS Fund
- \$12,000 Increase to replace two encrypted radios funded with AB109 Fund
- \$15,000 Increase to replace Livescan PC/Scanner funded with Prop 69 DNA ID Fund

Other Financing Sources

- (\$193,546) Net decrease mainly due to elimination of the Transitional Aged Youth (TAY) program

Recommended Budget

Appropriations are recommended at \$9,148,212, an increase of \$211,503 (2.4%) from the FY 2023-24 Adopted Budget. This is a net increase which accounts for a partial decrease in Special Revenue Funds and a larger increase in General Fund contributions. Net County Cost for FY 2024-25 is \$3,613,127, an increase of \$393,597 (12.2%) over the FY 2023-24 Adopted Budget.

Probation Department Probation (2-304)

Nicole Ritner, Chief Probation Officer

For the past five years, Probation has not incurred any additional impact on the General Fund, which now provides approximately 39.5% of the funding for this budget unit. Offsetting this increase, TAY funds have been moved to the Juvenile Hall budget (2-309), reducing the Net County Cost in that budget unit.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$18,000 Purchase of three encrypted radios funded with PRCS Fund
- \$12,000 Purchase of two encrypted radios funded with AB109 Fund
- \$15,000 Purchase of Livescan PC/Scanner funded with Prop 69 DNA ID Fund

Use of Fund Balance

This budget unit is within the Trial Court Fund. The budget includes the use of specific Special Revenue fund balances from 2011 Realignment Fund 0140 and the Community Corrections Performance Incentive Fund 0177 for qualified juvenile and adult program expenditures.

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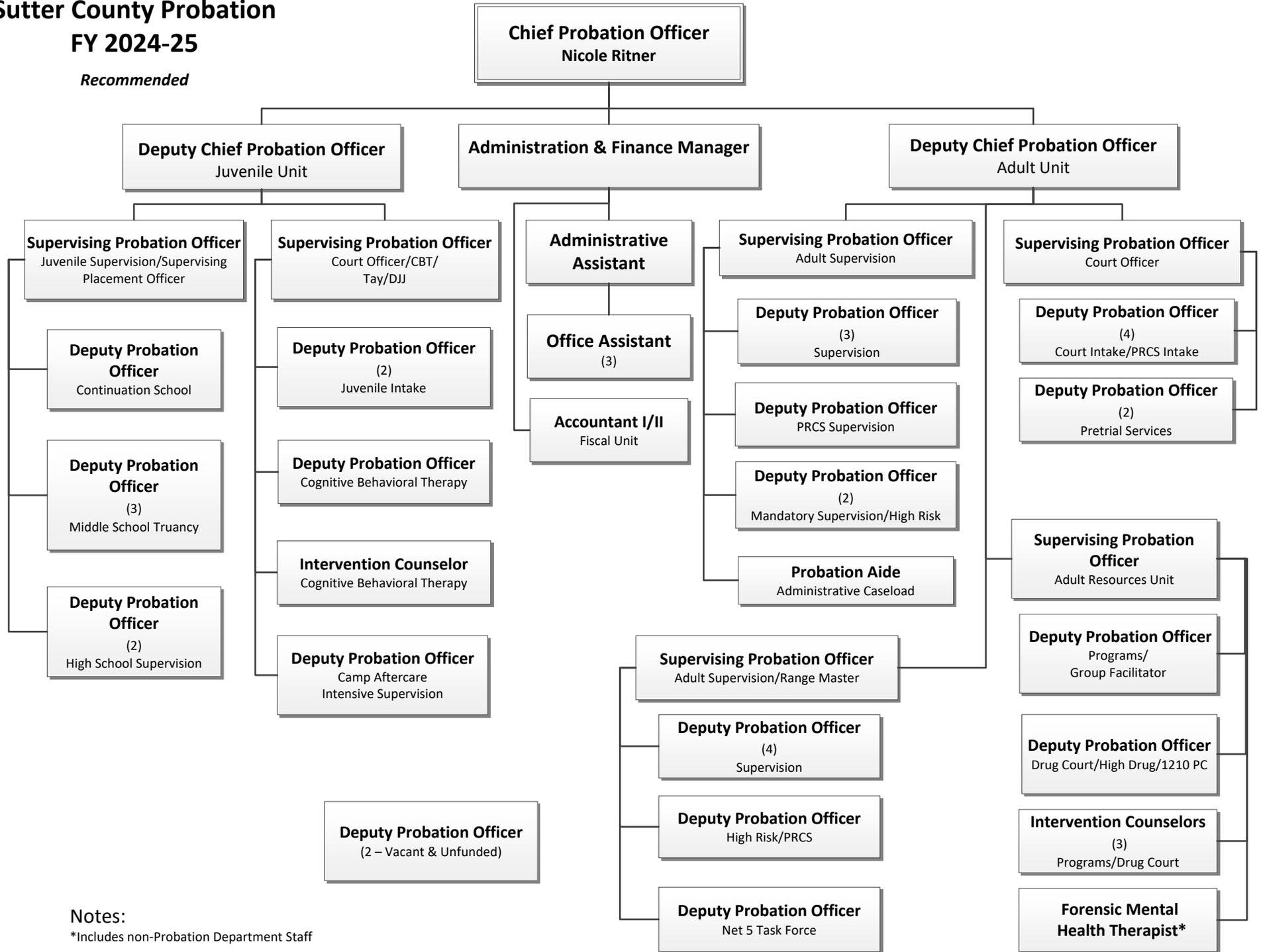
Sutter County Probation FY 2024-25

Recommended

County of Sutter

F-19

FY 2024-25 Recommended Budget



Notes:

*Includes non-Probation Department Staff

**Probation Department
Delinquency Prevention Commission (2-303)**

Nicole Ritner, Chief Probation Officer

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					
Unit Title: DELINQUENCY PREVENT COMMISSION				Dept: 2303	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	995	188	1,000	1,000	0.0
NET BUDGET	<u>995</u>	<u>188</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0</u>
REVENUE					
OTHER FINANCING SOURCES	1,000	1,000	1,000	1,000	0.0
TOTAL OTHER REVENUE	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0.0</u>
UNREIMBURSED COSTS	-5	-812	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-12 of the Schedules Section.

Mission / Program Discussion

The mission of the Sutter County Juvenile Justice and Delinquency Prevention Commission (JJC) is to safeguard the safety and welfare of children, youth, families, and the broader community. It aims to champion intervention and prevention programs and services tailored to youth within the County, fostering a proactive approach to delinquency prevention.

The JJC provides oversight of juvenile justice programs and delinquency prevention activities as determined by the Commission. Activities include inspection of the Tri-County Juvenile Rehabilitation Facility/Maxine Singer Youth Guidance Center, and sponsorship of youth engagement and public awareness events by exercising the powers and duties as established in the Welfare and Institutions Code and actively pursuing collaboration with other agencies and community organizations involved in the development of effective delinquency education and prevention projects.

Membership on this commission is composed of not fewer than seven nor more than fifteen citizens and includes at least one representative in their junior or senior year from each of the local high schools. Other members must be Sutter County residents. The Juvenile Court Judge appoints members of the Commission.

For FY 2023-24, the Commission sponsored a Cookies with a Cop event at Bridge Street Elementary School as well as Brownies with Badges events at Marcum-Illinois Elementary School and Browns Elementary School. These events help to promote and help facilitate communication and build rapport among youth and local law enforcement agencies. The Commission intends to continue events like Cookies with a Cop and Brownies with Badges through FY 2024-25. The Commission also made a \$50 donation to Casa De Esperanza.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Appropriations are recommended at \$1,000, the same level as FY 2023-24. This budget unit has no impact on the General Fund as it is entirely funded by 1991 Realignment funds, which are transferred from the Local Health and Welfare Trust, Social Services Fund (0-248).

Use of Fund Balance

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

**Probation Department
Juvenile Hall Unit (2-309)**

Nicole Ritner, Chief Probation Officer

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY				Dept: 2309	
Unit Title: BI-COUNTY JUVENILE HALL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	2,832,473	1,749,121	2,791,254	3,120,000	11.8
NET BUDGET	2,832,473	1,749,121	2,791,254	3,120,000	11.8
REVENUE					
OTHER FINANCING SOURCES	0	0	0	900,000	100.0
TOTAL OTHER REVENUE	0	0	0	900,000	100.0
UNREIMBURSED COSTS	2,832,473	1,749,121	2,791,254	2,220,000	-20.5
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-13 of the Schedules Section.

Mission / Program Discussion

The Tri-County Juvenile Rehabilitation Facility and the Maxine Singer Youth Guidance Center fall under the administration and staffing of Yuba County. These facilities extend their services to the three member counties of Sutter, Yuba, and Colusa, collectively serving youth from the region. Pursuant to the Joint Powers Agreement (JPA), which was approved by the Sutter County Board of Supervisors during FY 2013-14, each of the respective counties has an ownership interest in these facilities, including the Secure Housing Unit. The Tri-County facilities include: 60 beds within the Camp, 45 beds in the Juvenile Hall building, and 15 beds in the Secure Housing Unit. The three facilities provide comprehensive programs for the benefit of minors locally.

The Juvenile Rehabilitation Facility is reserved for short-term detention or, in rare instances, long-term commitments for youth who have failed all other programs or some youth who are being tried as adults for more serious crimes. More information about the programs and services can be found at [Juvenile Hall - Maxine Singer Youth Guidance Center | Sutter County, CA](#)

This budget reflects Sutter County’s share of operational costs of the Tri-County facilities. Beginning FY 2022-23 the JPA approved changing operational costs from being allocated on a pro-rata basis to being allocated on a fixed cost basis that will be shared among the three participating counties at a ratio of 40/48/12 for Sutter, Yuba, and Colusa counties respectively.

Major Budget Changes

Other Charges

- \$328,746 Increase due to projected costs of running the facility, including Salary and Benefits, professional services, and A-87 cost increases

Other Financing Sources

- \$700,000 Revenue from Juvenile Justice Realignment Block Grant and Youthful Offender Block Grant

Recommended Budget

Recommended appropriations are \$3,120,000, which is an increase of \$328,746 (11.8%) from the FY 2023-24 Adopted Budget. The General Fund provides 100% of the funding for this budget unit. \$700,000 of the Tri-County Juvenile Hall costs will be offset with Juvenile Justice Realignment Funds and Youthful Offender Block Grant Funds. The General Fund provides 77.6% of the funding for this budget unit.

It should be noted that these funding calculations reflect the addition of Public Safety Augmentation Funds (Proposition 172), which are transferred into the Public Safety fund through the Public Safety General (2-210) budget unit. California voters enacted Proposition 172 in 1993, which established a permanent statewide half-cent sales tax for support of local public safety functions. Proposition 172 funding is budgeted at \$11.4 million for FY 2023-24. The full amount received is to be transferred from the Public Safety Augmentation Fund (0-282) to the Public Safety Fund (0-015). In FY 2023-24, the General Fund is budgeted to contribute approximately \$26.9 million in funding to the Public Safety fund in excess of the Proposition 172 funding.

Use of Fund Balance

Beginning in FY 2023-24, costs for the Juvenile Hall will be offset by using fund balances from both the Juvenile Justice Realignment Block Grant (Fund 0175) and the Youthful Offender Block Grant (Fund 0176). The General Fund will contribute the remaining 77.6%.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0014 - TRIAL COURT					
Unit Title: PUBLIC DEFENDER		Dept: 2106			
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	366,451	322,609	408,104	441,097	8.1
SERVICES AND SUPPLIES	666,738	527,396	710,731	966,958	36.1
OTHER CHARGES	1,013	1,022	0	0	0.0
CAPITAL ASSETS	3,036	0	0	48,307	100.0
OTHER FINANCING USES	944	1,125	1,313	3,939	200.0
NET BUDGET	1,038,182	852,152	1,120,148	1,460,301	30.4
REVENUE					
CHARGES FOR SERVICES	2,535	2,632	3,000	3,000	0.0
MISCELLANEOUS REVENUES	0	50	0	0	0.0
OTHER FINANCING SOURCES	187,205	107,894	157,059	326,716	108.0
TOTAL OTHER REVENUE	189,740	110,576	160,059	329,716	106.0
UNREIMBURSED COSTS	848,442	741,576	960,089	1,130,585	17.8
ALLOCATED POSITIONS	2.50	2.50	2.50	2.50	0.0

Budget detail can be found on page SF-14 of the Schedules Section.

Mission / Program Discussion

The mission of the Public Defender is to deliver top-tier legal representation to individuals who lack the means to afford representation, covering criminal, juvenile, and select civil proceedings. Upholding human dignity is paramount in every case involving the liberties of citizens. The Public Defender is committed to ensuring that no individual is deprived of life, liberty, or property without the support of competent, professional, and zealous advocacy. This dedication ensures the fair, impartial, and unbiased implementation of due process for all as guaranteed in the United States Constitution.

The Public Defender’s Office operates on a hybrid model, comprising 2.5 FTE county employees and 10 legal services contracts. All Deputy Public Defenders serve under three-year term contracts. Since January 2024, the office has faced challenges in recruiting to fill two contract vacancies at the felony defender level. Prospective contract candidates have cited that the contract fee was inadequate considering the expected caseload and requisite experience for effectively performing felony defense duties. Consequently, on April 23, 2024, the Board of Supervisors approved increases for the legal services contracts to enhance the County's competitiveness, facilitating the retention of positions and expediting the filling of vacancies.

From July 1, 2023, through February 16, 2024, the Public Defenders’ Office represented 510 new felony clients, 159 new felony probation violation clients, 695 misdemeanor clients, 80 Juvenile

matters (300 and 600 WIC), 61 civil commitment matters, 3 civil contempt matters and 10 re-sentencings.

New initiatives are continually arising, posing potential impacts on the operation of the Public Defender's office. For instance, CARE Court is still in its early stages, and the extent to which it will affect the Public Defender, both in terms of caseload and funding availability to mitigate such impacts, remains uncertain. Additionally, with the enactment of AB133 affecting persons deemed by the Court to be "incompetent to stand trial," there's a possibility of significant repercussions on advocating for clients, particularly concerning balancing their best interests against potential financial penalties for counties.

Given the significant increase in caseloads and the District Attorney's adoption of new methods for delivering discovery materials, continuing with an "off the rack" data management system for the Public Defender is highly inefficient. This system lacks compatibility for essential information exchanges, leading to a growing time burden. Defender by Karpel software, similar to the Prosecutor by Karpel system used by the District Attorney, provides a solution better suited to the evolving needs of the Public Defender's office and the cost has been included in the FY 2024-25 Recommended Budget.

Goals for FY 2024-25

- Fill vacant legal services contracts to address caseload volume
- Continually update the course curriculum afforded the attorneys and staff
- Continually seek out worthwhile low or no-cost training and advisory assistance that improves competence and efficiency
- Address the expected ameliorative and CARE Court appointments competently
- Continue the search for no match required grants that will enable staff and program growth
- Purchase and implement Defender by Karpel case management platform

Major Budget Changes

Salaries and Benefits

- \$32,993 Increase due to annual step increases, negotiated salary, and benefit increases

Services and Supplies

- \$253,612 Increase in Professional/Specialized Services due to increases in Deputy Public Defender legal services contracts

Capital Assets

- \$48,307 Increase for software licensing for Defender by Karpel case management platform

Recommended Budget

Recommended appropriations are \$1,460,301, which is an increase of \$340,153 (30.4%) from the FY 2023-24 Adopted Budget. The General Fund provides 77.4% of the financing for this budget unit. Net County Cost is increased by \$170,496 (17.8%) compared to the FY 2023-24 Adopted Budget.

The following Capital Asset-Software is recommended to be approved as of July 1, 2024:

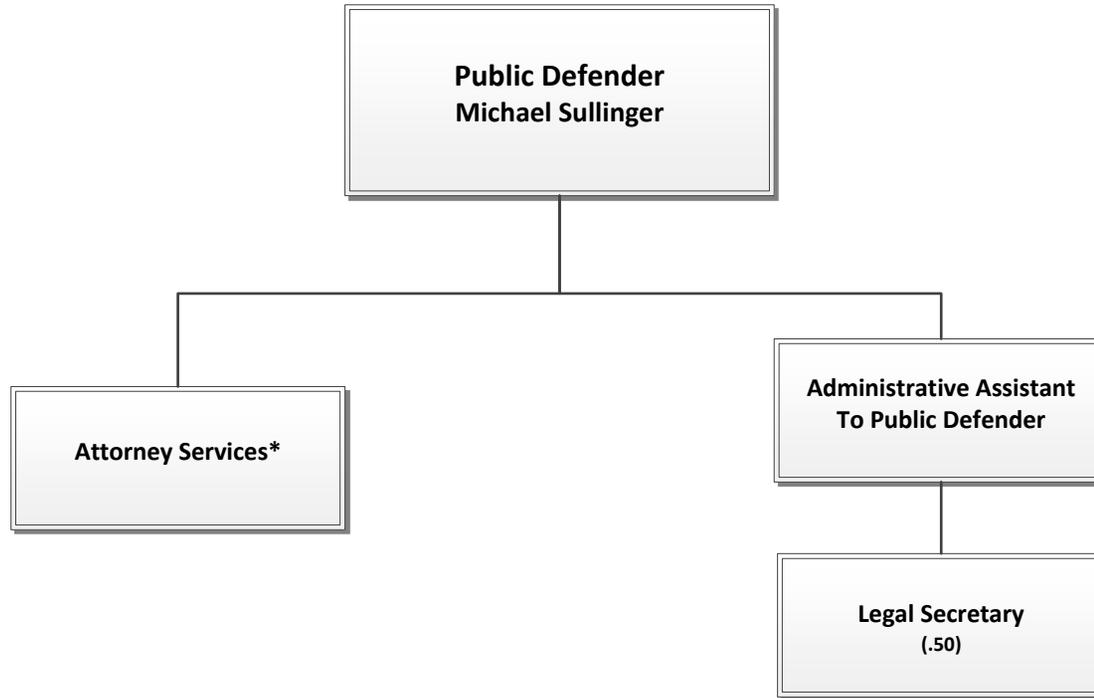
- \$48,307 Purchase of software licensing for Defender by Karpel case management platform

Use of Fund Balance

This budget unit is within the Trial Court Fund. The budget includes the use of specific Special Revenue fund balances from 2011 Realignment Fund 0140.

Public Defender FY 2024-25

Recommended



***Note:**

The Public Defenders Office contracts out for attorney services, as follows:

- 4 – Felony Contractors
- 2 – Misdemeanor Contractors
- 2 – Juvenile Contractors
- 1 – Civil Contractor
- 1 – Parole Contractor

County Local Revenue Fund 2011 (0-140)

****INDIVIDUAL BUDGETS FOLLOW NARRATIVE****

Purpose / Program Discussion

The County Local Revenue Fund 2011 (Fund 0-140) was established in FY 2011-12 pursuant to legislation enacting Public Safety Realignment. This fund was required by AB 118 to be established by the County for the purpose of receiving revenue from the State to fund realigned public safety programs.

In FY 2011-12, several bills were passed by the California Legislature, which provided the framework for Public Safety Realignment. The initial Public Safety Realignment legislation was titled AB 109 and was signed into law on April 4, 2011. Subsequently, AB 117 amended the program structure established in AB 109, while AB 118 established the financial structure for Public Safety Realignment.

Legislation required several individual accounts to be created specifically for receipt of realigned funds during FY 2011-12 and subsequent years. Sutter County grouped the following budget units within the County Local Revenue Fund 2011 (0-140):

- Trial Court Security 2-105
- District Attorney & Public Defender 2-120
- Local Law Enforcement Services 2-203
- CCP Planning 2-306
- Local Community Corrections 2-307
- Juvenile Justice Account 2-308
- Health and Human Services, Protective Service Subaccount 4-105
- Mental Health Account 4-106
- Behavioral Health Subaccount 4-108*

*On June 28, 2012, SB 1020 was signed into law and mandated the creation of an additional department: Behavioral Health Subaccount (4-108). This budget unit was established during FY 2012-13. SB 1020 also contained detailed percentages of growth revenues to be allocated to each account and subaccount from FY 2012-13 through FY 2015-16 and beyond. Growth funds are deposited into the matching account or subaccount as allocated from the State.

The County Local Revenue Fund 2011 is designed to be a “pass-through” budget with the intent that, upon deposit, funds will immediately be transferred out to the appropriate operating budget or special revenue fund, as budgeted. Funds budgeted to be used completely each fiscal year will pass through to an operating budget, while funds not used completely in a single fiscal year will pass-through to a special revenue fund, such that any unused funds will remain separate across budget years. This prevents fund balances from becoming co-mingled and allows each department responsible for these realigned funds to track the expenditures and fund balance of individual revenue streams more easily and accurately.

With the introduction of the Workday software for finance processes, the County Local Revenue Fund 2011 accounts will be restructured in FY 2024-25 to enhance tracking efficiency, aligning with the evolving legislative demands associated with Public Safety Realignment.

County Local Revenue Fund 2011 (0-140)

Major Budget Changes

Any major budget changes are addressed individually in the department sections below.

Law Enforcement Services Accounts

Trial Court Security 2-105

This budget unit receives money to fund security services for the Sutter County Superior Court provided through the Sheriff's Court Bailiffs (2-103) budget unit. Security is provided by the Bailiffs who are responsible for the courts' security and decorum, and for the care and custody of inmates present in the court. Bailiffs also provide for the care and security of the jury. The Sheriff's office has responsibility over this budget unit. Recommended appropriations are \$1,090,277, which is an increase of \$148,669 (15.8%) from the FY 2023-24 Adopted Budget.

District Attorney and Public Defender 2-120

This budget unit receives money to enhance the District Attorney's (2-125) and Public Defender's (2-106) budget units to reduce the expected increase in caseload due to Public Safety Realignment. The District Attorney's office has responsibility over this budget unit. Recommended appropriations are \$289,583, which is an increase of \$35,465 (14.0%) from the FY 2023-24 Adopted Budget.

Enhancing Law Enforcement Activities Subaccount (ELESA) 2-203

This budget unit receives money for a variety of purposes and programs including Jail Booking Fees (2-301), Rural County Sheriff's funding (2-201), and California Multijurisdictional Methamphetamine Enforcement Team (2-202) funds for the Sheriff's Office, Juvenile Probation Activities funding for the Probation Department (2-304) and Citizens' Option for Public Safety (COPS) funding for the District Attorney (2-125), Sheriff-Coroner (2-201), County Jail (2-301), and Juvenile Justice Crime Prevention Act funding for the Probation (2-304) department. The Auditor/Controller's office has responsibility over this budget unit. Recommended appropriations are \$2,069,772, which is an increase of \$214,000 (11.5%) from the FY 2023-24 Adopted Budget.

CCP Planning 2-306

Pursuant to AB 109, the Chief Probation Officer is the designated chair of the Community Corrections Partnership (CCP). The CCP is responsible for designing the local approach to Realignment implementation. The CCP submits an annual plan to the Board of State and Community Corrections (BSCC) to receive annual funding for CCP planning. The Probation Department provides the fiscal oversight for this budget unit. The Governor's Budget eliminated the funding to the BSCC therefore the revenue for submitting the annual plan is not anticipated. Recommended appropriations are \$0 which is a decrease of \$100,000 (-100.0%) from the FY 2023-24 Adopted Budget.

County Local Revenue Fund 2011 (0-140)

Local Community Corrections 2-307

This budget unit receives money to fund the programs and services approved by the CCP. The Probation Department provides the fiscal oversight for this budget unit. These funds are used at the discretion of the CCP and primarily pay for AB 109 related staffing in Probation (2-304), the Jail (2-301), the District Attorney (2-125), Sheriff's Court Bailiffs (2-103) and the programs/services for AB 109 clients. Recommended appropriations are \$5,340,500, which is an increase of \$652,500 (13.9%) from the FY 2023-24 Adopted Budget.

Juvenile Justice Account 2-308

This budget unit receives money for juvenile probation programs: Youthful Offender Block Grant (YOBG) program and the Juvenile Re-Entry program. The Probation Department has responsibility for this budget unit. Recommended appropriations are \$801,900, which is a decrease of \$294,081 (-26.8%) from the FY 2023-24 Adopted Budget.

Support Services Accounts

Protective Service Subaccount 4-105

This budget unit receives money for a variety of Welfare & Social Services (5-101, 5-206, and 5-209) programs including Adult Protective Services, Foster Care Assistance, Foster Care Administration, Child Welfare Services, Adoption Services and Child Abuse Prevention. Previously, Mental Health Services (4-102) programs including Drug Court and both Drug Medi-Cal and Non-Drug Medi-Cal Substance Abuse Treatment Services received funding through this department. In FY 2013-14, the Behavioral Health Subaccount (4-108) was established, per SB 1020, for this purpose. Recommended appropriations are \$8,609,617, which is a decrease of \$931,753 (-9.8%) from the FY 2023-24 Adopted Budget.

Mental Health Account 4-106

This budget unit receives money to fund the California Work Opportunity and Responsibility to Kids (CalWORKs) Maintenance of Effort (MOE) payment through Welfare & Social Services (5-204). Realignment funds no longer pass through the Local Health and Welfare Trust – Mental Health Fund (0-249), but instead pass through this budget unit to the Mental Health Services (4-102) budget unit. Recommended appropriations are \$9,950,049, which is an increase of \$809,840 (8.9%) from the FY 2023-24 Adopted Budget.

Behavioral Health Subaccount 4-108

This budget unit receives money to fund Mental Health Services (4-102) programs including Drug Court, Drug Medi-Cal Substance Abuse Treatment services, Non-drug Medi-Cal Substance Abuse Treatment services, Medi-Cal Mental Health Managed Care services and Early, Periodic Screening, Diagnosis and Treatment (EPSDT) services. Managed Care and EPSDT were newly realigned for the FY 2013-14 budget, whereas the other programs above were previously budgeted in Health and Human Services (4-105). Recommended appropriations are \$12,448,608, which is a decrease of \$440,841 (-3.4%) from the FY 2023-24 Adopted Budget.

County Local Revenue Fund 2011 (0-140)

Recommended Budget

Recommended appropriations are \$40,600,306, which is an increase of \$93,799 (0.2%) from the FY 2023-24 Adopted Budget. All funding is provided by the State through Public Safety Realignment.

Use of Fund Balance

This budget unit should contain no fund balance at year-end as each revenue stream is immediately transferred upon receipt to either a corresponding operating budget or a special revenue fund.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011				Dept: 0140	
Unit Title: COUNTY LOCAL REVENUE FUND 2011					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/15/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	2,596	1,728	0	0	0.0
NET BUDGET	<u>2,596</u>	<u>1,728</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
REVENUE					
REVENUE USE MONEY PROPERTY	47,640	50,376	0	0	0.0
TOTAL OTHER REVENUE	<u>47,640</u>	<u>50,376</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNREIMBURSED COSTS	-45,044	-48,648	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-16 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011				Dept: 2105	
Unit Title: TRIAL COURT SECURITY					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	1,115,194	865,832	941,608	1,090,277	15.8
NET BUDGET	<u>1,115,194</u>	<u>865,832</u>	<u>941,608</u>	<u>1,090,277</u>	<u>15.8</u>
REVENUE					
CHARGES FOR SERVICES	1,115,194	865,832	941,608	1,090,277	15.8
TOTAL OTHER REVENUE	<u>1,115,194</u>	<u>865,832</u>	<u>941,608</u>	<u>1,090,277</u>	<u>15.8</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-17 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: DISTRICT ATTY & PUBLIC DEFENDR					Dept: 2120
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	314,851	187,337	254,118	289,583	14.0
NET BUDGET	314,851	187,337	254,118	289,583	14.0
REVENUE					
INTERGOVERNMENTAL REVENUES	314,851	187,337	254,118	289,583	14.0
TOTAL OTHER REVENUE	314,851	187,337	254,118	289,583	14.0
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-18 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: ELESA (LAW ENFORCEMNT SR-old)				Dept: 2203	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	1,751,014	1,859,674	1,855,772	2,069,772	11.5
NET BUDGET	<u>1,751,014</u>	<u>1,859,674</u>	<u>1,855,772</u>	<u>2,069,772</u>	<u>11.5</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	1,186,835	1,316,888	1,291,593	1,505,593	16.6
CHARGES FOR SERVICES	564,179	542,786	564,179	564,179	0.0
TOTAL OTHER REVENUE	<u>1,751,014</u>	<u>1,859,674</u>	<u>1,855,772</u>	<u>2,069,772</u>	<u>11.5</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-19 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: CCP PLANNING				Dept: 2306	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	100,000	100,000	100,000	0	-100.0
NET BUDGET	100,000	100,000	100,000	0	-100.0
REVENUE					
INTERGOVERNMENTAL REVENUES	100,000	100,000	100,000	0	-100.0
TOTAL OTHER REVENUE	100,000	100,000	100,000	0	-100.0
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-20 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: LOCAL COMMUNITY CORRECTION ACC					Dept: 2307
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	5,367,600	3,629,539	4,688,000	5,340,500	13.9
NET BUDGET	5,367,600	3,629,539	4,688,000	5,340,500	13.9
REVENUE					
INTERGOVERNMENTAL REVENUES	5,367,600	3,629,539	4,688,000	5,340,500	13.9
TOTAL OTHER REVENUE	5,367,600	3,629,539	4,688,000	5,340,500	13.9
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-21 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: JUVENILE JUSTICE ACCOUNT					Dept: 2308
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	1,232,600	537,864	1,095,981	801,900	-26.8
NET BUDGET	<u>1,232,600</u>	<u>537,864</u>	<u>1,095,981</u>	<u>801,900</u>	<u>-26.8</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	1,232,600	537,864	1,095,981	801,900	-26.8
TOTAL OTHER REVENUE	<u>1,232,600</u>	<u>537,864</u>	<u>1,095,981</u>	<u>801,900</u>	<u>-26.8</u>
UNREIMBURSED COSTS	0	0	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-22 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: PROTECTIVE SERVICES SUBACCOUNT					Dept: 4105
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	9,864,215	6,390,360	9,541,370	8,609,617	-9.8
NET BUDGET	<u>9,864,215</u>	<u>6,390,360</u>	<u>9,541,370</u>	<u>8,609,617</u>	<u>-9.8</u>
REVENUE					
INTERGOVERNMENTAL REVENUES	9,864,215	7,016,144	9,541,370	8,609,617	-9.8
TOTAL OTHER REVENUE	<u>9,864,215</u>	<u>7,016,144</u>	<u>9,541,370</u>	<u>8,609,617</u>	<u>-9.8</u>
UNREIMBURSED COSTS	0	-625,784	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-23 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: MENTAL HEALTH ACCOUNT				Dept: 4106	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	11,143,122	7,943,654	9,140,209	9,950,049	8.9
NET BUDGET	11,143,122	7,943,654	9,140,209	9,950,049	8.9
REVENUE					
INTERGOVERNMENTAL REVENUES	11,143,122	8,377,706	9,140,209	9,950,049	8.9
TOTAL OTHER REVENUE	11,143,122	8,377,706	9,140,209	9,950,049	8.9
UNREIMBURSED COSTS	0	-434,052	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-24 of the Schedules Section.

County Local Revenue Fund 2011 (0-140)

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0140 - COUNTY LOCAL REVENUE FUND 2011					
Unit Title: BEHAVIORAL HEALTH SUBACCOUNT				Dept: 4108	
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER FINANCING USES	13,329,011	8,423,375	12,889,449	12,448,608	-3.4
NET BUDGET	13,329,011	8,423,375	12,889,449	12,448,608	-3.4
REVENUE					
INTERGOVERNMENTAL REVENUES	13,329,011	9,229,620	12,889,449	12,448,608	-3.4
TOTAL OTHER REVENUE	13,329,011	9,229,620	12,889,449	12,448,608	-3.4
UNREIMBURSED COSTS	0	-806,245	0	0	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-25 of the Schedules Section.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY				Dept: 1600	
Unit Title: SHERIFF-COMMUNICATIONS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	2,285,130	2,070,012	2,808,152	2,570,091	-8.5
SERVICES AND SUPPLIES	531,566	406,065	620,869	691,803	11.4
OTHER CHARGES	6,261	6,315	0	0	0.0
CAPITAL ASSETS	146,030	200,763	239,000	39,000	-83.7
INTRAFUND TRANSFERS	-225	-175	0	0	0.0
OTHER FINANCING USES	10,421	11,551	12,461	33,897	172.0
NET BUDGET	2,979,183	2,694,531	3,680,482	3,334,791	-9.4
REVENUE					
LICENSES, PERMITS, FRANCHISES	16,128	30,504	37,600	39,000	3.7
INTERGOVERNMENTAL REVENUES	0	490	1,000	1,000	0.0
CHARGES FOR SERVICES	101,658	67,077	96,594	96,479	-0.1
MISCELLANEOUS REVENUES	2,919	0	0	0	0.0
OTHER FINANCING SOURCES	94,155	21,335	218,665	18,000	-91.8
TOTAL OTHER REVENUE	214,860	119,406	353,859	154,479	-56.3
UNREIMBURSED COSTS	2,764,323	2,575,125	3,326,623	3,180,312	-4.4
ALLOCATED POSITIONS	21.00	21.00	21.00	18.00	-14.3

Budget detail can be found on page SF-26 of the Schedules Section.

Mission / Program Discussion

The mission of the Sheriff's Communication Unit in Sutter County is to deliver exceptional customer service to the local community. This entails promptly and effectively handling both emergency 9-1-1 calls and non-emergency requests for assistance. Additionally, the unit provides radio dispatch services for both the Sheriff's Office and the County fire services. Moreover, it collaborates with various agencies including Probation, Animal Control, Public Works, and Fish & Game field personnel, offering assistance and communication support when needed. Staffed around the clock, 365 days a year, the Communications Center ensures that a minimum of two dispatchers are always available. Dispatch and the Communications Center play a vital role in facilitating the smooth operation of the Sheriff's Office.

The Civil and Records Units serve both the office and the community in providing ancillary services. The Civil Unit is charged with handling civil process such as: summons and complaints, small claims documents for a civil lawsuit, restraining orders, wage garnishments, and any other notice or order from the courts, as prescribed by law. The Civil Unit is also charged with placing a levy on bank accounts, wages, vehicles, or any asset of the judgment debtor. The Criminal Records Technicians in the Records Unit provide a wide range of functions including

fingerprinting, permit issuance, criminal offender registration, records release requests, and maintenance of agency reports and records including court mandated functions.

Goals

The primary goal of the Sheriff's Office Communication Unit is to serve all received processes in a reasonable and timely manner while maintaining an impartial stance between all parties involved. Additional goals are to maintain staffing at an adequate level to prevent employee exhaustion, and to continue to work with other law enforcement agencies to implement radio encryption as required per 20-09-CJIS Bulletin.

Major Budget Changes

Salaries & Benefits

- (\$260,177) Decrease in permanent salaries due to 3 Dispatch positions transferred to Live Oak Budget 2-208 under a newly approved contract with the City of Live Oak (in FY 2023-24)
- (\$178,410) Decrease in Salary Savings
- (\$97,881) Decrease in County Retirement Contribution due to 3 Dispatch positions transfer to Live Oak Budget 2-208 as per new approved contract with the City of Live Oak
- (\$80,211) Decrease in County Group insurance Contribution due to 3 Dispatch positions transfer to Live Oak Budget 2-208 as per new approved contract with the City of Live Oak

Capital Assets

- (\$200,000) Decrease in Structure & Improvement as no capital structure projects are budgeted in FY 2024-25
- \$39,000 Replacement of three APX8500 Consolettes at \$13,000 each for the Sheriff Radio Room

Other Financing Sources

- (\$200,665) Decrease in Operating Transfer-In as no capital structure project transfers are budgeted for FY 2024-25

Recommended Budget

Appropriations are recommended at \$3,334,791 which is a decrease of \$345,691 (-9.4%) from the FY 2023-24 Adopted Budget. The General Fund provides \$3,180,312 (95.4%) of the financing for this budget unit and the Net County Cost is decreased by \$146,3111 (-4.4%) over the FY 2023-24 Adopted Budget.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$39,000 Replacement of three APX8500 Consolettes at \$13,000 each for the Sheriff Radio Room

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$113,611 as follows:

- \$114,166 increase in Salary Savings
- (\$555) use of Interfund balance for fingerprinting services

Use of Fund Balance

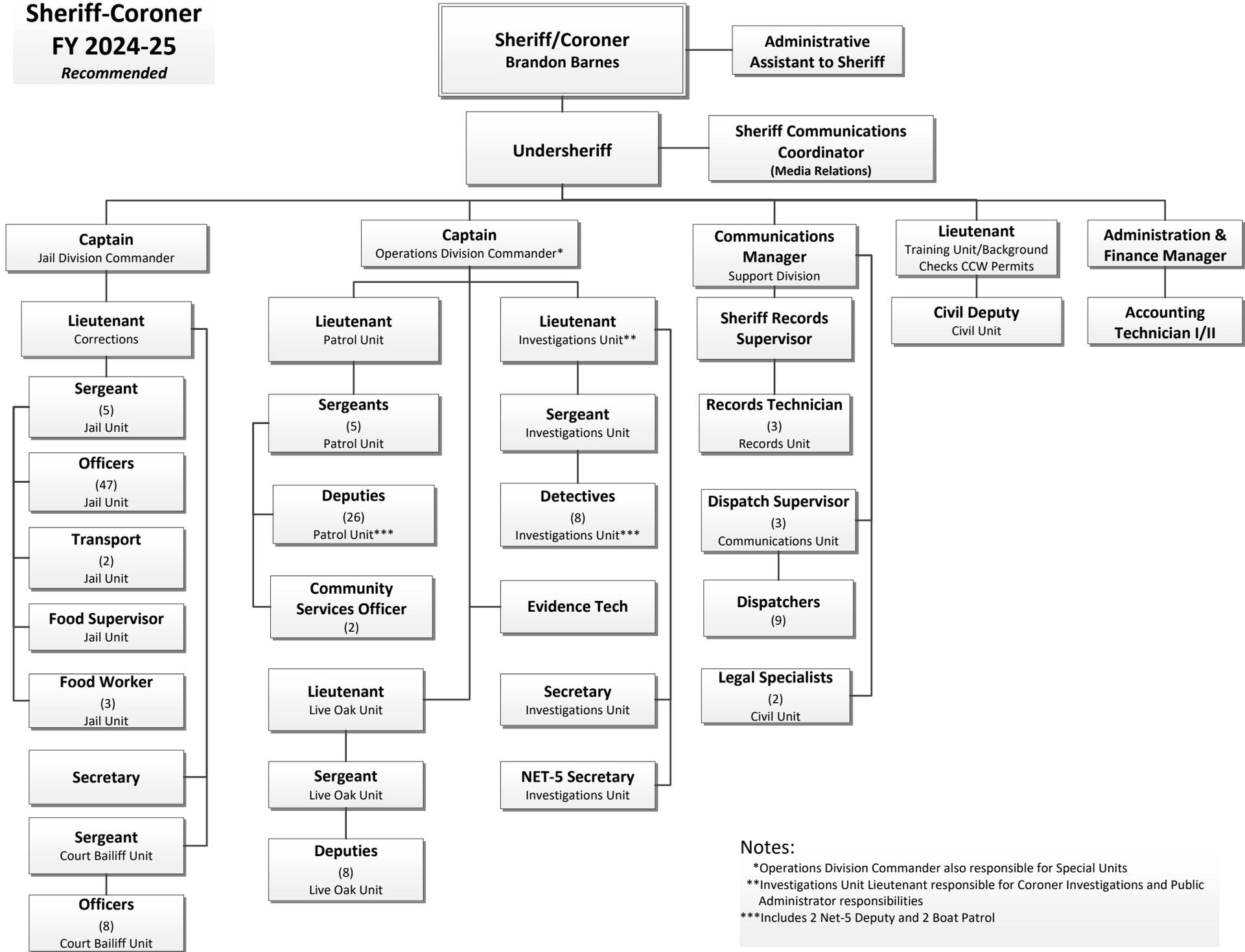
This budget unit is within the Public Safety Fund 0015. The budget includes the use of specific fund balances. The Civil Fund 0210 will be used to transfer \$13,500 to cover the cost of Civil Software annual maintenance and three civil employees training cost. DNA Fund 0300 will be used to transfer \$4,500 to cover the cost of Records Livescan machine annual maintenance.

Sheriff-Coroner
FY 2024-25
Recommended

County of Sutter

F-45

FY 2024-25 Recommended Budget



Notes:
 *Operations Division Commander also responsible for Special Units
 **Investigations Unit Lieutenant responsible for Coroner Investigations and Public Administrator responsibilities
 ***Includes 2 Net-5 Deputy and 2 Boat Patrol

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0014 - TRIAL COURT Unit Title: SHERIFF'S COURT BAILIFFS					Dept: 2103
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,029,541	1,076,204	1,465,838	1,733,404	18.3
SERVICES AND SUPPLIES	36,997	24,341	46,881	232,576	396.1
OTHER CHARGES	3,039	3,066	0	0	0.0
CAPITAL ASSETS	9,107	0	0	0	0.0
OTHER FINANCING USES	243	230	230	9,026	3,824.3
NET BUDGET	1,078,927	1,103,841	1,512,949	1,975,006	30.5
REVENUE					
CHARGES FOR SERVICES	13,092	167,930	176,988	229,320	29.6
OTHER FINANCING SOURCES	1,153,036	951,975	1,335,961	1,745,686	30.7
TOTAL OTHER REVENUE	1,166,128	1,119,905	1,512,949	1,975,006	30.5
UNREIMBURSED COSTS	-87,201	-16,064	0	0	0.0
ALLOCATED POSITIONS	9.00	9.00	9.00	10.00	11.1

Budget detail can be found on page SF-29 of the Schedules Section.

Mission / Program Discussion

The Sheriff's Bailiffs Unit ensures security at the Sutter County Superior Court, following mandates outlined in AB118. Their mission is to uphold safety and security for all facility visitors. This includes building and courtroom security, overseeing in-custody individuals, and conducting weapons screening at specified locations.

The local Trial Court Security Fund (0140-2105) was established in the County Treasury, in accordance with paragraph (1) of subdivision (c) of section 30027 of the Government Code. This fund supports Trial Court security services provided by the County Sheriff. The budget unit encompasses nine positions, including one Deputy Sheriff, one Correctional Sergeant, and eight Correctional Officers. The majority of funding is sourced from the State through the Trial Court Public Safety Realignment 2011 funds. Additionally, funding for one Deputy Sheriff position is provided by the Sutter County Superior Court through a memorandum of understanding with the Sutter County Sheriff's Office.

Goals

The Court Security Bailiffs' main objective is to ensure the safe custody of incarcerated individuals in court holding and to deliver security for the courts and staff with kindness, professionalism, and ethical conduct. Furthermore, the Sheriff will equip and train staff to remain prepared for mass

casualty incidents or disasters, safeguarding public safety. Additionally, Court Bailiffs will continue to screen visitors for weapons.

Major Budget Changes

Salaries & Benefits

- \$100,970 Increase in Permanent Salaries due to the addition of 1.00 FTE Correctional Officer for the allocation of a new judge to Sutter County Superior Court. The Board of Supervisors approved the new position at the time of the new Memorandum of Understanding approval (in FY 2023-24)
- \$91,884 General increase in retirement cost and due to new one Correctional Officer position
- \$47,273 General increase in County Group Insurance cost

Services & Supplies

- \$185,303 General increase in County Liability and Workers Comp Premium costs

Other Financing Sources

- \$453,255 Increase in security services revenue, Operating Transfer In for Trial Court Security Realignment revenue, and CCP Public Safety Realignment Fund 0241 revenue

Recommended Budget

Total appropriations are recommended at \$1,975,006, which is an increase of \$462,057 (30.5%) from the FY 2023-24 Adopted Budget. The increase is primarily due to the new Correctional Officer position for the additional new judgeship funded by the State. Additionally, there are countywide increases for liability and workers compensation premium costs. Trial Court Security is a component of Public Safety Realignment in 2011. In the past few years, the cost of providing Court Security services has exceeded Public Safety Realignment revenue, causing a cost to the County General Fund. Sheriff Barnes advocated for additional funding with the Community Corrections Partnership (CCP), and the CCP agreed that Trial Court Security service was impacted by the realignment of AB109 offenders to the local level and warrants compensation for services. The additional funding closes a \$646,607 budget deficit that would have otherwise been a General Fund obligation.

Use of Fund Balance

This budget unit is within the Trial Court Fund. The budget includes the use of specific fund balances in the County Local Revenue Fund 0140-2105 and Public Safety Realignment Fund 0241, which are used to transfer in revenue received from State and CCP for Trial Court Security.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					Dept: 2201
Unit Title: SHERIFF-CORONER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	8,779,943	7,050,450	9,389,947	9,391,457	0.0
SERVICES AND SUPPLIES	2,448,765	1,867,001	2,698,162	3,212,490	19.1
OTHER CHARGES	28,807	17,375	0	74,500	100.0
CAPITAL ASSETS	680,057	711,538	804,000	396,500	-50.7
INTRAFUND TRANSFERS	0	0	0	-9,000	100.0
OTHER FINANCING USES	26,499	27,959	29,531	80,665	173.2
NET BUDGET	<u>11,964,071</u>	<u>9,674,323</u>	<u>12,921,640</u>	<u>13,146,612</u>	<u>1.7</u>
REVENUE					
FINES, FORFEITURES, PENALTIES	12	0	0	0	0.0
INTERGOVERNMENTAL REVENUES	123,782	75,421	35,000	65,000	85.7
CHARGES FOR SERVICES	24,469	86,757	43,400	49,200	13.4
MISCELLANEOUS REVENUES	6,857	90,986	0	0	0.0
OTHER FINANCING SOURCES	708,679	562,486	570,000	910,500	59.7
TOTAL OTHER REVENUE	<u>863,799</u>	<u>815,650</u>	<u>648,400</u>	<u>1,024,700</u>	<u>58.0</u>
UNREIMBURSED COSTS	11,100,272	8,858,673	12,273,240	12,121,912	-1.2
ALLOCATED POSITIONS	48.50	49.20	49.20	49.00	-0.4

Budget detail can be found on page SF-31 of the Schedules Section.

Mission / Program Discussion

The mission of the Sutter County Sheriff's Office is to enhance public safety while upholding the principles outlined in the Constitutions of the United States of America and the State of California. The Sheriff's office is committed to championing the civil liberties of citizens, fostering diversity, and striving to enhance the quality of life for those under their protection and service. Covering approximately 604 square miles of unincorporated Sutter County, along with a contracted portion of Yuba City's incorporated area, the Sheriff's Office patrols diligently. This budget unit allocates resources to support various functions, including the Main Office Patrol Unit, administration, finance, operations division, detective unit, evidence and property control, coroner services, search and rescue operations, dive team activities, and the Special Enforcement Detail (SED).

The Operations Division is comprised of law enforcement patrol and investigations unit. Patrol responds to emergency calls for service, monitors traffic safety, resolves disputes, arrests suspects, and executes warrants; the Investigations Unit investigates deaths and felony cases as well as follow-up for coroners' investigations, public administrator cases, and complex misdemeanor cases, or other cases as assigned by the Sheriff.

The Sutter County Sheriff is also the County Coroner and is responsible for determining the circumstances, manner, and cause of all reportable deaths. Field death investigations, postmortem examinations, and related forensic tests are used to establish a medical cause of death. Autopsies services are provided to the coroner through a contract with Placer County Coroner, while morgue services are provided via contract with three local mortuaries. The County Sheriff is also the County Public Administrator whose responsibility is to manage estates of individuals with no next of kin.

Goals

The Sheriff-Coroner unit's main objectives are to consistently evaluate staffing needs to uphold sufficient levels for maintaining public safety and enhancing the quality of life within the Sutter County Community. In 2024, staff will organize a Citizen Academy and host community meetings for each district within Sutter County. Additionally, as staffing levels improve, the unit aims to increase participation in various community events. Furthermore, the Sheriff's Office is committed to ongoing efforts to integrate or enhance technology, equipment, and training protocols to ensure preparedness for potential mass casualty incidents or disasters, thereby safeguarding public safety.

Major Budget Changes

Salaries & Benefits

- \$88,344 Increase in Salary Savings
- (\$130,284) Decrease in County Contribution Retirement due to change in methodology to exclude overtime cost from retirement as per FY 2024-25 updated CAO Budget Instructions
- \$163,509 General increase in County Contribution for Group Insurance

Services & Supplies

- \$277,445 General increase in County Liability Premium cost
- \$137,504 General increase in County Workers Compensation Premium cost

Capital Assets

- \$110,000 Increase in Capital Asset – Structure & Improvement for IT recommended Door Access Point System replacement
- \$74,500 Increase in Capital Asset – Structure & Improvement for Sheriff Office flooring, bathroom remodel, and evidence room remodel funded with SLESF (COPS) Fund 0155 (Fund 0155 COPS) funds
- (\$479,000) Decrease in Capital Asset – Vehicles since no patrol vehicles are included in FY 2024-25 Budget; due to supply chain issues patrol vehicles were purchased in FY 2023-24

- \$18,500 Increase for the replacement of one K-9 dog for patrol that retired in FY 2023-24
- \$162,000 Increase in Capital Asset – Information Technology for the replacement of 18 patrol vehicle tablet/computers at \$9,000 each funded with Fund 0155 COPS funds
- \$72,000 Increase in Capital Asset – Vehicles for one detective vehicle funded with Fund 0285 Sheriff Federal Asset Seizure funds
- \$72,000 Increase in Capital Asset – Vehicles for one detective vehicle funded with Fund 0155 COPS funds
- \$72,000 Increase in Capital Asset – Vehicles for one detective vehicle

Other Financing Sources

- \$380,500 Increase in Operating Transfer In from Fund 0155 COPS and Fund 0285 Sheriff Federal Asset Seizure to fund 18 patrol vehicles computer replacement purchase, Sheriff Office flooring, bathroom remodel, and evidence room remodel, and two detective vehicles

Recommended Budget

Appropriations are recommended at \$13,146,612 which is an increase of \$224,972 (1.7%) from the FY 2023-24 Adopted Budget. The General Fund provides 92.2% of the financing for this budget unit at \$12,121,912, which is a decrease of \$151,328 (-1.2%) compared to FY 2023-24 Adopted Budget.

The Salary Savings account (51021) stands at \$830,504, bringing Salary and Benefits, along with overall appropriations, more in line with historical expenditure levels. Historically, Sheriff's budgets have often seen salary savings due to challenges in filling positions.

The following Capital Asset-Structure & Improvements are recommended to be approved as of July 1, 2024:

- \$110,000 Replacement of Access Point System for Sheriff's Office doors.
- \$74,500 Sheriff Office flooring, bathroom remodel, and evidence room remodel

The following Capital Asset-Vehicles are recommended to be approved as of July 1, 2024:

- \$216,000 Replacement of three aging detective vehicles at \$72,000 each

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$18,500 Purchase of one Canine Dog
- \$162,000 Purchase of 18 Panasonic Computers for 18 patrol vehicles at \$9,000 each with Sheriff COPS Fund 0155

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$718,500 as follows:

- Fund \$72,000 of one detective vehicle with Fund 0155 COPS funds
- Fund \$72,000 of one detective vehicle with Fund 0285 Sheriff Federal Asset Seizure funds
- Fund \$74,500 for Sheriff Office flooring, bathroom remodel, and evidence room remodel with Fund 0155 COPS funds
- Increase Salary Savings by \$500,000

Use of Fund Balance

This budget unit is within the Public Safety Fund. The budget does not include the use of any specific fund balance. This budget unit uses funding of \$308,500 from 48615-Operating Transfer In from SLESF (COPS) Fund 0155 to fund purchase of 18 patrol vehicles computer replacement, Sheriff Office flooring, bathroom remodel, and evidence room remodel, and one detective vehicle. In addition, this budget unit uses funding of \$72,000 from 48615-Operating Transfer In from Fund 0285 Sheriff Federal Asset Seizure to purchase one detective vehicle.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					Dept: 2202
Unit Title: NET 5 SHERIFF					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	148,817	119,504	153,759	159,107	3.5
SERVICES AND SUPPLIES	4,485	4,610	5,342	17,210	222.2
OTHER CHARGES	57,767	0	68,000	68,000	0.0
OTHER FINANCING USES	631	597	597	583	-2.3
NET BUDGET	211,700	124,711	227,698	244,900	7.6
REVENUE					
MISCELLANEOUS REVENUES	102,578	48,083	106,068	117,545	10.8
OTHER FINANCING SOURCES	109,687	93,262	121,630	127,355	4.7
TOTAL OTHER REVENUE	212,265	141,345	227,698	244,900	7.6
UNREIMBURSED COSTS	-565	-16,634	0	0	0.0
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	0.0

Budget detail can be found on page SF-34 of the Schedules Section.

Mission / Program Discussion

The Narcotic Enforcement Team (NET 5) comprises the Yuba City Police Department and the Sheriff's Offices of Sutter and Yuba Counties. Its mission is to markedly reduce the presence and consumption of illicit drugs within the designated city and county jurisdictions of each participating agency, while apprehending those accountable, ultimately enhancing public safety.

As of January 1, 2012, the California Office of Justice, Bureau of Narcotics Enforcement is no longer participating in NET 5. This situation gave the County the option of either eliminating the NET 5 program or self-financing the program with California Multi-Jurisdictional Methamphetamine Enforcement Team (CalMMET) funds along with the City of Yuba City and the Yuba County Sheriff's Office. The NET 5 program is vital to law enforcement operations within both Sutter and Yuba Counties. Therefore, the decision was made to continue the operation locally. Each agency contributes to one third of the funding. This budget unit finances Sutter County's share of cost, which includes the salaries of a Task Force Commander and a Secretary, building rental, and services and supplies used in NET 5 operations.

Goals

In FY 2024-25, the NET 5 task force will continue to maintain a commitment to enhance current services and adapt to the changing demands on law enforcement through collaboration with other

city, county, State and Federal agencies. In addition, the NET 5 task force will take proactive measures to address quality of life concerns within the community and its surroundings, prioritizing effectiveness and efficiency. This includes upholding a steadfast commitment to public safety through both enforcement and education initiatives aimed at deterring gang and narcotics-related crimes, with particular focus on combating the fentanyl epidemic that tragically claims the lives of children and young adults.

Major Budget Changes

Miscellaneous Revenues & Other Financing

- \$11,477 Increase in Contribution from Other Agencies, Yuba City and Yuba County, for their 2/3 share of NET5 commander and secretary cost

Recommended Budget

Appropriations are recommended at \$244,900, which is an increase of \$17,202 (7.6%) from the FY 2023-24 Adopted Budget. The costs for this program are offset by revenue from the other two participating agencies and an operating transfer in from CalMMET (Fund 0239), which results in no impact on the General Fund.

Use of Fund Balance

This budget unit is within the Public Safety Fund. The budget unit includes the use of CalMMET Fund 0239 transfer amount of \$127,355.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY				Dept: 2204	
Unit Title: SHERIFF'S TRAINING CENTER					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	21,306	13,438	27,466	27,326	-0.5
OTHER CHARGES	4,995	0	0	0	0.0
NET BUDGET	26,301	13,438	27,466	27,326	-0.5
REVENUE					
REVENUE USE MONEY PROPERTY	15,250	13,250	8,000	17,000	112.5
TOTAL OTHER REVENUE	15,250	13,250	8,000	17,000	112.5
UNREIMBURSED COSTS	11,051	188	19,466	10,326	-47.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-36 of the Schedules Section.

Mission / Program Discussion

The Sheriff's Training Center is dedicated to providing a training venue for Sheriff personnel, ensuring their compliance with the rigorous standards set by Peace Officer Standards and Training (POST) and Standard Training for Corrections (STC) requirements.

The Sheriff's Training Center is used in many capacities by Sutter County. The Training Center provides a secure area for the Sheriff's firing range, which keeps officers proficient with their weapons training to keep in compliance with POST and STC requirements. Additionally, programs such as the Outside Work Release Program are also conducted at this building. The building is also rented to Yuba College and other county departments for range classes, both of which generate revenue for this budget unit. Furthermore, Yuba County has also contracted with Sheriff's Office for the use of Training Center for disaster response sheltering.

Goals

During FY 2024-25, Sheriff Training Center staff will continue using the facility in a capacity that benefits Sutter County while increasing revenues through renting the Training Center to other agencies or for public events. Furthermore, a major goal is to complete the additional bathroom facility project to keep in compliance with POST requirements.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Appropriations are recommended at \$27,326, a decrease of \$140 (-.5%) compared to the FY 2023-24 Adopted Budget. The General Fund provides \$10,326 (38.0%) of the financing for this budget unit, which is a decrease of \$9,140 (-47.0%) compared to the FY 2023-24 Adopted Budget.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY Unit Title: SHERIFF BOAT PATROL					Dept: 2205
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	220,256	152,864	442,592	424,921	-4.0
SERVICES AND SUPPLIES	131,417	37,972	75,641	130,435	72.4
OTHER CHARGES	338	340	0	0	0.0
CAPITAL ASSETS	79,245	12,123	0	0	0.0
OTHER FINANCING USES	815	850	895	3,069	242.9
NET BUDGET	432,071	204,149	519,128	558,425	7.6
REVENUE					
TAXES	29,780	35,323	30,596	27,931	-8.7
INTERGOVERNMENTAL REVENUES	261,763	174,218	214,800	214,800	0.0
OTHER FINANCING SOURCES	1,012	0	0	0	0.0
TOTAL OTHER REVENUE	292,555	209,541	245,396	242,731	-1.1
UNREIMBURSED COSTS	139,516	-5,392	273,732	315,694	15.3
ALLOCATED POSITIONS	2.50	2.50	2.50	2.50	0.0

Budget detail can be found on page SF-37 of the Schedules Section.

Mission / Program Discussion

The Sheriff's Boat Patrol – Search and Rescue Unit is responsible for patrolling approximately 187 miles of waterways in or bordering Sutter County. These waterways include the Sacramento River, Feather River, and Sutter bypass canal system.

The Boat Patrol Unit is tasked with a range of responsibilities, including enforcing boating laws and regulations, providing aid to stranded boaters, conducting vessel inspections for safety equipment, overseeing organized water events, performing search and rescue operations, recovering drowning victims, investigating boating accidents, delivering boating safety presentations, and assisting in evacuations during flood conditions. The unit operates several boats and watercraft of various sizes and designs to fulfill its mission. Additionally, it has the capability to request mutual aid from neighboring counties' sheriff's boat patrol units when necessary.

Nearly half of the budget for this unit is supported by California's Boating Safety and Enforcement Aid Program, which offers financial assistance to local government agencies facing significant boating activity but lacking sufficient tax revenue from boating sources to sustain their programs adequately. Annually, the Sheriff's Office submits the State financial aid application, securing up to \$214,800 in funding each year.

Goals

The primary goal of Boat Patrol staff is to continue to provide the community with a responsive and capable service to maintain the commitment to safe and secure waterways and recreational areas. Additionally, staff will continue to uphold the County's commitment to the community for public infrastructure and flood protection through enforcement and education as well as continue to address homelessness issues to reduce environmental and structural impacts on the levee systems and allow safe public access to waterways and recreational areas.

Major Budget Changes

Services & Supplies

- \$41,690 General increase in ISF Liability Insurance Premium

Recommended Budget

Total appropriations are recommended at \$558,425, an increase of \$39,297 (7.6%) from the FY 2023-24 Adopted Budget. The General Fund provides \$315,694 (56.5%) of the financing for this budget unit, which is an increase of \$41,962 (15.3%) compared to FY 2023-24 Adopted Budget.

The Department's Budget Request includes \$100,000 in the Salary Savings Account (51021). This brings Salary and Benefits, as well as overall appropriations, into closer alignment with historical expenditure levels. Typically, the Sheriff's budgets have experienced high salary savings due to the difficulty in filling positions.

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$40,000 as follows:

- Additional \$40,000 increase in Salary Savings

Use of Fund Balance

This budget unit is within the Public Safety Fund with no use of any other specific fund balance.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY					
Unit Title: SHERIFF LIVE OAK CONTRACT					
					Dept: 2208
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	1,504,120	1,424,471	1,888,687	2,520,513	33.5
SERVICES AND SUPPLIES	436,577	326,109	423,108	532,138	25.8
OTHER CHARGES	2,701	2,725	0	0	0.0
CAPITAL ASSETS	8,095	0	0	0	0.0
OTHER FINANCING USES	792	889	1,001	9,791	878.1
NET BUDGET	1,952,285	1,754,194	2,312,796	3,062,442	32.4
REVENUE					
INTERGOVERNMENTAL REVENUES	1,639,840	902,265	1,911,374	2,621,438	37.1
OTHER FINANCING SOURCES	8,095	0	0	0	0.0
TOTAL OTHER REVENUE	1,647,935	902,265	1,911,374	2,621,438	37.1
UNREIMBURSED COSTS	304,350	851,929	401,422	441,004	9.9
ALLOCATED POSITIONS	9.00	9.00	9.00	13.20	46.7

Budget detail can be found on page SF-39 of the Schedules Section.

Mission / Program Discussion

The mission of the Sheriff's Live Oak budget unit is to enhance public safety provided through law enforcement contracted services to approximately 9,428 citizens of City of Live Oak and the surrounding unincorporated area. Staffed by seven patrol deputies, one sergeant, and one lieutenant, the substation serves as the operational base for Sheriff's personnel.

Effective July 1, 2024, a new agreement will introduce an additional full-time detective position to the Live Oak Budget Unit. Given that Live Oak Calls for Service (CFS) constitute 25% of all SCSO CFS, it is imperative that the new agreement incorporates the cost of dispatching services. Consequently, the agreement will transfer existing positions of 2.50 FTE Public Safety Dispatcher Flex 1-3 and 0.50 FTE Supervising Public Safety Dispatcher from the Sheriff Communications Budget 1-600 to the Sheriff Live Oak Budget 2-208. Additionally, the agreement will relocate the existing position of 0.20 FTE Sheriff Communication Coordinator from Sheriff-Coroner Budget 2-201 to Sheriff Live Oak Budget 2-208 to oversee the public safety media aspect of Live Oak law enforcement services.

In response to the City's request, the County has agreed to divide the expenses for patrol vehicles and associated equipment, adhering to an 80% City and 20% County cost-sharing arrangement for the FY 2024-25. Additionally, the Sheriff provides various law enforcement services to the City of Live Oak at no charge, services for which the City would otherwise be responsible if it maintained its own police department or had a conventional contract for Sheriff services. These

services encompass dispatch, recruiting, records, narcotics, and Special Enforcement Detail (SWAT), none of which are reflected in this budget unit.

Goals

The ongoing focus for the Sheriff's Office staff is to continue to provide services to the City of Live Oak. The Sheriff's Office will continue to be responsive to the needs of the community while maintaining commitment to public safety. Similarly, staff will continue to maintain a commitment to enhance current services and adapt to the changing demands placed on law enforcement through collaboration with the City and County. Staff will continue to collaborate with the school district to be prepared for critical incidents and maintain rapport with school staff and children to continue to maintain good relations between the schools and law enforcement. The Sheriff's Office will use grants that have been obtained and applied for in traffic education and enforcement to advocate for safer driving.

Major Budget Changes

Salaries & Benefits

- \$305,368 Increase in permanent salaries due to three dispatch position transfers, .20 FTE Sheriff Communication Coordinator position transfer, and addition of one detective position to Live Oak Budget 2-208, as per new approved contract by the City of Live Oak and Sutter County Board of Supervisors (during FY 2023-24)
- \$140,400 Increase in County retirement contribution due to three dispatch position transfers, .20 FTE Sheriff Communication Coordinator position transfer, and addition of one detective position to Live Oak Budget 2-208 as per new approved contract by the City of Live Oak and Sutter County Board of Supervisors
- \$98,448 Increase in County group insurance contribution due to three dispatch position transfers, .20 FTE Sheriff Communication Coordinator position transfer, and addition of one detective position to Live Oak Budget 2-208 as per new approved contract by City of the Live Oak and Sutter County Board of Supervisors

Governmental Revenues

- \$710,064 Increase in the contribution from City of Live Oak for its share of the total costs as per new approved contract by City of the Live Oak and Sutter County Board of Supervisors

Recommended Budget

Total appropriations are recommended at \$3,062,442 which is an increase of \$749,646 (32.4%) from the FY 2023-24 Adopted Budget. The General Fund provides \$441,004 (14.4%) of the financing for this budget unit which is an increase of \$39,562 (9.9%) over the FY 2023-24 Adopted Budget. Sutter County Staff worked diligently with the City of Live Oak Staff to execute a new five-year contract for law enforcement services effective July 1, 2024. The new contract appropriately aligns the cost to the level of law enforcement services provided to the citizens of Live Oak.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY				Dept: 2301	
Unit Title: COUNTY JAIL					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	6,851,725	6,273,345	8,728,258	8,512,169	-2.5
SERVICES AND SUPPLIES	2,686,961	2,122,476	2,911,319	3,113,838	7.0
OTHER CHARGES	3,883,416	1,940,230	4,283,793	3,915,089	-8.6
CAPITAL ASSETS	123,167	138,238	188,000	646,000	243.6
OTHER FINANCING USES	176,134	170,349	289,265	329,968	14.1
NET BUDGET	13,721,403	10,644,638	16,400,635	16,517,064	0.7
REVENUE					
FINES, FORFEITURES, PENALTIES	18,120	15,219	15,600	15,600	0.0
INTERGOVERNMENTAL REVENUES	173,517	221,135	100,400	118,007	17.5
CHARGES FOR SERVICES	126,620	156,750	199,920	217,344	8.7
MISCELLANEOUS REVENUES	11,344	34,103	0	0	0.0
OTHER FINANCING SOURCES	2,014,037	1,392,487	2,132,541	2,851,647	33.7
TOTAL OTHER REVENUE	2,343,638	1,819,694	2,448,461	3,202,598	30.8
UNREIMBURSED COSTS	11,377,765	8,824,944	13,952,174	13,314,466	-4.6
ALLOCATED POSITIONS	59.00	60.30	60.30	60.30	0.0

Budget detail can be found on page SF-41 of the Schedules Section.

Mission / Program Discussion

The mission of the Sutter County Jail Division is to provide a safe, efficient, humane, and secure custody of all persons incarcerated. The Jail Division provides a secure, sanitary, and habitable setting for those in custody who are either accused and awaiting trial or sentenced.

This budget unit includes funding for jail staff and the operation of both the Main Jail Correctional Facility and the adjacent Medium Security Facility, which together accommodate a total of 394 beds. Within the Jail Division, there are two main components: the Corrections Section and the Transportation Unit. The Transportation Unit is responsible for transporting prisoners to various destinations such as courts, medical/dental appointments, or other necessary locations. Additionally, the Jail Division oversees and manages programs such as Alternative Sentencing and Outside Work Release.

Program 172, established under AB 109 Public Safety Realignment, shifted the responsibility of housing sentenced felons from State prisons to county jails. To support this transition, the Community Corrections Partnership (CCP) allocated funds to cover the additional expenses incurred at the local level. Presently, the Jail Community Corrections Partnership (CCP), Program

172, funds eight correctional officer positions and a 0.30 Full-Time Equivalent (FTE) Sheriff Media and Community Relations Specialist role.

Program 335 operates within the County Jail under an agreement with CHRS-Wellpath, the Jail Medical provider, to support the Early Access & Stabilization Services (EASS) for incarcerated individuals. This program focuses on restoring competency for those deemed Incompetent to Stand Trial (IST) due to mental disorders or developmental disabilities, impairing their ability to engage in legal proceedings. Staff duties include facilitating movement between cells and medical offices, building rapport with staff/patients, coordinating telehealth visits, administering involuntary medication, overseeing medication distribution, and conducting basic competency restoration activities. Currently, one correctional officer funded by CHRS-Wellpath supports Program 335 within the County Jail to aid in facilitating EASS services.

Goals

The primary goals of the Jail unit include:

- With the implementation of the Programs Manager position, continue to expand internal programs for the incarcerated population. The jail will also be rebuilding the alternative sentencing programs and outside work release programs to comply with the community and court expectations as well as the limitations of the jail and staff.
- Several large construction projects to update the main jail facility. The conduit and television projects are in construction and expected to be completed before the end of the FY 2023-2024; however, T.V. programming and dissemination of informational material will still be needed. The goal of the jail is to have this informational programming completed during FY 2024-25.
- Continue with the implementation of the Cal-AIM Justice Initiative in collaboration with Partnership Healthcare, Wellpath, and Health and Human Services. The overall goal for all entities is to have trained staff and equipment in place for a potential "go live" date in October 2024 at the earliest.

Major Budget Changes

Salaries & Benefits

- \$250,936 Increase in Salary Savings to align with historical staffing patterns

Services & Supplies

- \$119,530 General increase in County Liability Premium cost

Other Charges

- (\$131,026) Decrease in IF Jail Medical provided by Wellpath through an agreement with HHS
- (\$235,436) Decrease in Inter Maintenance & Improvement as less facility projects budgeted in FY 2024-25

Capital Assets

- (\$88,000) Decrease in Capital Assets-Vehicles as no vehicle budgeted in FY 2024-25
- \$546,000 Increase in Capital Assets-Equipment to replace Medium Jail Intercom System and Main Jail Camera System funded with CCP Fund 0241 and with Fund 0146 AB109 funds

Other Financing Sources

- \$652,606 Increase in Operating Transfer In- Realignment, mainly for the purchase of Main Jail Camera replacement system to be funded with CCP Fund 0241

Recommended Budget

Total appropriations are recommended at \$16,517,064 which is an increase of \$116,429 (0.7%) from the FY 2023-24 Adopted Budget. The General Fund provides \$13,314,466 (80.6%) of the financing for this budget unit which is a decrease of \$754,137 (-4.6%) over FY 2023-24 Adopted Budget.

The Salary Savings account (51021) stands at \$927,628, bringing Salary and Benefits, along with overall appropriations, more in line with historical expenditure levels. Historically, Sheriff's budgets have often seen salary savings due to challenges in filling positions.

The following Capital Asset-Equipment are recommended to be approved as of July 1, 2024:

- \$591,000 Capital Asset-Equipment: Jail Camera System funded with CCP Fund 0241
- \$55,000 Capital Asset-Equipment: Medium Jail Intercom System with Fund 0146 AB109 funds

Net County Cost in this budget was reduced from the Requested Budget to the Recommended Budget by \$1,128,911 as follows:

- Increased Salary Savings by \$263,911, primarily due to holding one Correctional Officer position vacant
- Fund \$591,000 of Jail Camera System funded with CCP Fund 0241
- Fund \$55,000 of Medium Jail Intercom System with Fund 0146 AB109 funds
- Fund \$44,000 of Jail Main shower paint and the repair of the single cell lock replacement with SLESF (COPS) Fund 0155 (Fund 0155 COPS) funds

- Fund \$175,000 Main Jail Lighting Replacement in County Jail Facility Improvement Budget Unit 1822 with Fund 0262 County Jail Facilities Construction funds

Use of Fund Balance

This budget unit is within the Public Safety Fund. The budget includes the use of specific fund balances: DNA Fund 0300 will be used to transfer in \$4,500 to cover cost of Jail Livescan machine annual maintenance; CCP Fund 0241 will be used to transfer in revenue of \$591,000 to cover cost to Jail Camera System replacement; AB109 Fund 0146 will be used to transfer \$55,000 to cover cost of Medium Jail Intercom System; COPS Fund 0155 will be used to transfer in \$44,000 to cover costs of the Jail Main shower paint and the repair of the single cell lock replacement; and County Jail Facilities Construction Fund 0262 will be used to transfer in \$175,000 to County Jail Facility Improvement Budget Unit 1822 to cover the costs of the Main Jail Lighting.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0015 - PUBLIC SAFETY				Dept: 2310	
Unit Title: PUBLIC ADMINISTRATOR					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	0	9	15,100	15,100	0.0
NET BUDGET	0	9	15,100	15,100	0.0
REVENUE					
CHARGES FOR SERVICES	1,025	3,816	0	0	0.0
TOTAL OTHER REVENUE	1,025	3,816	0	0	0.0
UNREIMBURSED COSTS	-1,025	-3,807	15,100	15,100	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-44 of the Schedules Section.

Mission / Program Discussion

The County elected Sheriff is assigned as the County Public Administrator who serves in a fiduciary capacity to provide professional estate management services to county residents who die without an executor or heir willing or able to handle their affairs. The powers of the Public Administrator are mandated by the Probate Code Sections §7620-7624 of the State of California. It is the Public Administrator's duty to collect, secure, and manage assets, keep records, pay certain debts and expenses, compute and pay income, death, and other taxes, and distribute the estate assets to the persons or trusts entitled to them. In cases where the assets of an estate are either insufficient or not readily liquidated to cover expenses, the law mandates that the Public Administrator is obligated to cover these costs upfront and then pursue reimbursement following the liquidation process, if feasible. The purpose of this budget unit is to track County costs for estate with little or no funds, and to prevent the comingling of assets with estates that have sufficient funds. When authorized by the law, the Public Administrator may assess fees for management of estates in cases where the decedent has sufficient funds. Any revenues received from Public Administrator fees are deposited in this budget unit to reduce the overall County cost.

Goals

In FY 2024-25, the Public Administrator will continue to manage estates of Sutter County decedents without an executor or heir willing or able to handle estate affairs and continue to collaborate with Public Guardian on the transfer of cases. Public Administrator will continue to collaborate with County Counsel for efficient Public Administrator Management.

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Appropriations are recommended at \$15,100, with no change from the FY 2023-24 Adopted Budget. The General Fund provides 100% of the financing for this budget unit.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0184 - SHERIFF INMATE WELFARE				Dept: 0184	
Unit Title: SHERIFF INMATE WELFARE					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/15/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SALARIES AND EMPLOYEE BENEFITS	127,479	99,191	155,964	147,006	-5.7
SERVICES AND SUPPLIES	184,118	135,605	189,740	204,724	7.9
OTHER CHARGES	338	321	101	0	-100.0
CAPITAL ASSETS	1,012	0	0	0	0.0
OTHER FINANCING USES	0	0	0	978	100.0
NET BUDGET	312,947	235,117	345,805	352,708	2.0
REVENUE					
REVENUE USE MONEY PROPERTY	1,813	-1,092	200	99	-50.5
CHARGES FOR SERVICES	20	0	0	0	0.0
MISCELLANEOUS REVENUES	258,426	182,460	233,000	241,000	3.4
OTHER FINANCING SOURCES	16,915	0	112,605	108,918	-3.3
CANCELLATION OF OBLIGATED FB	0	0	0	2,691	100.0
TOTAL OTHER REVENUE	277,174	181,368	345,805	352,708	2.0
UNREIMBURSED COSTS	35,773	53,749	0	0	0.0
ALLOCATED POSITIONS	1.00	1.00	1.00	1.00	0.0

Budget detail can be found on page SF-45 of the Schedules Section.

Mission / Program Discussion

The Incarcerated Persons Welfare Program is an important part of the County Jail, and its mission is to provide necessary items to incarcerated persons to assist in providing a healthy, educational, and safe environment. The operations of the Sheriff Inmate Welfare Fund (SIWF) are mandated by California Penal Code §4025(e) and Title 15 of the California Code of Regulations:

“The money and property deposited in the incarcerated persons welfare fund shall be expended by the sheriff primarily for the benefit, education, and welfare of the incarcerated persons confined within the jail. Any funds that are not needed for the welfare of the incarcerated persons 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 incarcerated persons, including, but not limited to, education, drug and alcohol treatment, welfare, library, accounting, and other programs deemed appropriate by the sheriff. Incarcerated persons welfare funds shall not be used to pay required county expenses of confining incarcerated person in a local detention system, such as meals, clothing, housing, or medical services or expenses, except that incarcerated persons welfare funds may be used to augment those required county expenses as determined by the sheriff to be in the best interests of incarcerated persons.”

On August 23, 2021, the California Public Utilities Commission (CPUC) issued its decision to impose a per-minute cap of \$0.07 cents for intrastate debit, prepaid calls, and collect calls for all incarcerated person calling services operating within California. The ruling also bars the

imposition of single-call service fees, automated payment or deposit fees, live agent fees, and paper bill fees. It constrains third-party financial transaction fees to the exact amount charged by the third party, without any additional markup, and prohibits marking up mandatory pass-through government taxes and fees. Consequently, the Sheriff Inmate Welfare Fund (0-184) has experienced a 90% reduction in phone call revenue, equating to approximately \$32,814 per year. Moreover, the cost of the solitary commissary officer have steadily risen due to increases in salary and benefits. These financial challenges pose a significant burden on this budget unit, as its dedicated revenues fall short of covering its expenses.

Goals

During FY 2024-25 staff will:

- Continue to be fiscally responsible and continue the Incarcerated Persons Welfare Program for the benefits of Jail residents through commissary sales commission revenue
- Continue to provide a variety of commissary items at affordable prices to the Sutter County incarcerated person
- Explore new ways to generate income for the Inmate Welfare Fund

Major Budget Changes

There are no major budget changes for FY 2024-25.

Recommended Budget

Appropriations recommended are \$352,708, which is an increase of \$6,903 (2.0%) from the FY 2023-24 Adopted Budget.

Use of Fund Balance

The Inmate Welfare (0-184) Fund Restricted Fund Balance is estimated to be \$0 on July 1, 2024. This budget unit utilizes funding of \$108,918 from 48615-Operating Transfer In- from Public Safety Fund 0015 Budget Unit 2-301 to mitigate the budget deficit and allow services to continue at the current levels.

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0014 - TRIAL COURT				Dept: 2109	
Unit Title: TRIAL COURT FUNDING					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
OTHER CHARGES	753,730	737,444	760,852	760,852	0.0
NET BUDGET	<u>753,730</u>	<u>737,444</u>	<u>760,852</u>	<u>760,852</u>	<u>0.0</u>
REVENUE					
FINES, FORFEITURES, PENALTIES	495,501	439,874	460,000	460,000	0.0
REVENUE USE MONEY PROPERTY	0	53	0	0	0.0
INTERGOVERNMENTAL REVENUES	424,341	0	348,561	348,561	0.0
CHARGES FOR SERVICES	78,686	66,379	75,100	75,100	0.0
TOTAL OTHER REVENUE	<u>998,528</u>	<u>506,306</u>	<u>883,661</u>	<u>883,661</u>	<u>0.0</u>
UNREIMBURSED COSTS	-244,798	231,138	-122,809	-122,809	0.0
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-47 of the Schedules Section.

Purpose / Program Discussion

The Trial Court Funding budget unit is responsible for mandated Maintenance of Effort and Court Facilities Payments to the State, along with covering shared costs for utilities and maintenance. Additionally, it manages court-generated revenues, such as those from criminal fines and traffic tickets, which help offset these expenses.

The State Legislature enacted the Lockyer-Isenberg Trial Court Funding Act of 1997, marking a significant shift in funding responsibility for local Trial Courts from counties to the State. Before this legislation, Superior and Municipal Courts were deemed County Departments, with court employees also serving as County employees. Additionally, counties were responsible for constructing and maintaining all court facilities.

The transition that began in 1997 was completed in 2009. The former Municipal Courts have been consolidated into one Superior Court in each county, and its employees are now local court (state) employees. The final step in the process was to resolve the lingering issue concerning which entity should have responsibility for the provision of court facilities. This issue was addressed with the passage of the Court Facilities Act of 2002, which provided for a transition of responsibility for trial court facilities from the counties to the State.

Sutter County entered negotiations with the State to assume funding responsibility for two courthouses. The agreement, endorsed by the Board of Supervisors in December 2008, resulted in the County assuming an annual maintenance-of-effort payment (Court Facilities Payment) to the

County Administrative Office Trial Court Funding (2-109)

*Steven M. Smith,
County Administrator*

State. This payment, fixed at \$110,852 annually, mirrors the County's recent historical expenditures for maintaining the courthouses. In exchange, the County has been permanently released from its obligation to maintain, renovate, and replace the two transferred court facilities.

County departments still partially occupy the Court buildings and therefore must pay for their share of utility and maintenance costs. In past years, this share of cost was budgeted at approximately \$120,000 in the Court Shared Cost Payment (JOA) account. The County was billed by the Courts and paid its share from this account. During FY 2016-17, the Courts released their equity interest in Courthouse East. This leaves Courthouse West as the only building in which the County shares costs with the Courts. Thus, \$25,000 is budgeted for these costs.

Financial records dating back to the 1997 transition of court facilities from the County to the State show FY 2010-11 as the first year an unreimbursed cost was budgeted for this budget unit during that period. This is primarily attributed to decreasing fee and fine revenue during recent fiscal years.

Major Budget Changes

There are no major changes to the FY 2024-25 budget.

Recommended Budget

Recommended appropriations are \$760,852, which is the same as the FY 2023-24 Adopted Budget. The excess of revenue over appropriations of \$122,809 supports other functions in the Trial Court Fund.

Use of Fund Balance

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

COUNTY OF SUTTER EXECUTIVE SUMMARY Fiscal Year 2024-2025					
Fund: 0014 - TRIAL COURT				Dept: 2112	
Unit Title: CONSOLIDATED COURTS					
	2022-2023 Actual Expenditure	2023-2024 YTD as of 05/14/2024	2023-2024 Adopted Budget	2024-2025 CAO Recommended	2023-2024 % Change Over
EXPENDITURES					
SERVICES AND SUPPLIES	477,123	385,454	524,072	554,067	5.7
NET BUDGET	<u>477,123</u>	<u>385,454</u>	<u>524,072</u>	<u>554,067</u>	<u>5.7</u>
REVENUE					
CHARGES FOR SERVICES	6,903	7,089	6,170	6,200	0.5
MISCELLANEOUS REVENUES	259,970	900	290,000	290,000	0.0
TOTAL OTHER REVENUE	<u>266,873</u>	<u>7,989</u>	<u>296,170</u>	<u>296,200</u>	<u>0.0</u>
UNREIMBURSED COSTS	210,250	377,465	227,902	257,867	13.1
ALLOCATED POSITIONS	0.00	0.00	0.00	0.00	0.0

Budget detail can be found on page SF-48 of the Schedules Section.

Purpose / Program Discussion

This budget unit encompasses various court-related operational expenses, including jury witness fees and costs associated with indigent defense, which are not legally designated as the responsibility of the State of California. These expenses are separate from the Public Defender budget unit and arise when attorneys need to represent clients for whom the Public Defender may have a conflict of interest. The budget is compiled by the County Administrative Office.

Major Budget Changes

Services & Supplies

- \$46,545 Increase in Conflict Attorney Contracts

Recommended Budget

Recommended appropriations are at \$554,067, which is an increase of \$29,995 (5.7%) from the FY 2023-24 Adopted Budget. The General Fund provides 46.5% of the financing for this budget unit at \$257,867, which is an increase of \$29,965 (13.1%) compared to FY 2023-24 Adopted Budget.

Use of Fund Balance

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

Section G
Special Revenue
Funds

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0098 - DEVELP IMPACT FEE ANIMAL CON**
 Fund: **0098 - DEVELP IMPACT FEE ANIMAL CONTR**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53400 Interest Expense	11,957	7,099	7,099	0	0	0
53401 Treasury Fee	933	0	0	700	0	0
TOTAL OTHER CHARGES	12,890	7,099	7,099	700	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	1,701	1,701	15,844	15,700	15,700
TOTAL INCREASES IN RESERVES	0	1,701	1,701	15,844	15,700	15,700
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	625,193	0	0	0
TOTAL OTHER FINANCING USES	0	0	625,193	0	0	0
TOTAL EXPENDITURES	12,890	8,800	633,993	16,544	15,700	15,700
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	1,622	1,300	1,300	1,300	1,300	1,300
TOTAL LICENSES, PERMITS, FRANCHISES	1,622	1,300	1,300	1,300	1,300	1,300
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	13,041	7,500	7,500	15,244	14,400	14,400
44103 Interest-FMV Adjustments	-3,571	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	9,470	7,500	7,500	15,244	14,400	14,400
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	625,193	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	625,193	0	0	0
TOTAL REVENUES	11,092	8,800	633,993	16,544	15,700	15,700
Total Revenues	11,092	8,800	633,993	16,544	15,700	15,700
Total Expenditures	12,890	8,800	633,993	16,544	15,700	15,700
Net County Costs	1,798	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0099 - DEVELOP IMPACT FEE LEVEE YCBA**
 Fund: **0099 - DEVELOP IMPACT FEE LEVEE YCBASN**
 Function: **PUBLIC PROTECTION**
 Activity: **FLOOD CONTROL & SOIL/WATER CON**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53217 Contrib Oth Agency Yuba City	135	300	300	337	360	360
53401 Treasury Fee	26	0	0	16	0	0
TOTAL OTHER CHARGES	161	300	300	353	360	360
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	161	300	300	353	360	360
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	362	300	300	308	360	360
44103 Interest-FMV Adjustments	440	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	802	300	300	308	360	360
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	45	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	45	0	0
TOTAL REVENUES	802	300	300	353	360	360
Total Revenues	802	300	300	353	360	360
Total Expenditures	161	300	300	353	360	360
Net County Costs	-641	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0100 - DEVELOP IMPACT FEE-ROADS**
 Fund: **0100 - DEVELOP IMPACT FEE-ROADS**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53217 Contrib Oth Agency Yuba City	73	100	100	127	127	127
53401 Treasury Fee	10	0	0	12	0	0
TOTAL OTHER CHARGES	83	100	100	139	127	127
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	105	98	98
TOTAL INCREASES IN RESERVES	0	0	0	105	98	98
TOTAL EXPENDITURES	83	100	100	244	225	225
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	136	100	100	244	225	225
44103 Interest-FMV Adjustments	-292	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-156	100	100	244	225	225
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	-156	100	100	244	225	225
Total Revenues	-156	100	100	244	225	225
Total Expenditures	83	100	100	244	225	225
Net County Costs	239	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0101 - DEVELOP IMPACT FEE CO GEN GOV**
 Fund: **0101 - DEVELOP IMPACT FEE CO GEN GOVT**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	531	0	0	438	0	0
TOTAL OTHER CHARGES	531	0	0	438	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	99,800	99,800	61,457	69,000	69,000
TOTAL INCREASES IN RESERVES	0	99,800	99,800	61,457	69,000	69,000
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	531	99,800	99,800	61,895	69,000	69,000
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	52,151	45,000	45,000	11,560	12,000	12,000
TOTAL LICENSES, PERMITS, FRANCHISES	52,151	45,000	45,000	11,560	12,000	12,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	7,463	3,800	3,800	9,590	9,000	9,000
44103 Interest-FMV Adjustments	-8,145	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-682	3,800	3,800	9,590	9,000	9,000
MISCELLANEOUS REVENUES						
47517 Contrib From Oth Agency Cities	75,827	51,000	51,000	40,745	48,000	48,000
TOTAL MISCELLANEOUS REVENUES	75,827	51,000	51,000	40,745	48,000	48,000
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	127,296	99,800	99,800	61,895	69,000	69,000
Total Revenues	127,296	99,800	99,800	61,895	69,000	69,000
Total Expenditures	531	99,800	99,800	61,895	69,000	69,000
Net County Costs	-126,765	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0102 - DEVELOP IMPACT CRT/CRIMNL JUS**
 Fund: **0102 - DEVELOP IMPACT CRT/CRIMNL JUSTC**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	745	0	0	596	0	0
TOTAL OTHER CHARGES	745	0	0	596	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	99,000	99,000	63,947	69,700	69,700
TOTAL INCREASES IN RESERVES	0	99,000	99,000	63,947	69,700	69,700
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	745	99,000	99,000	64,543	69,700	69,700
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	49,432	43,000	43,000	12,894	13,000	13,000
TOTAL LICENSES, PERMITS, FRANCHISES	49,432	43,000	43,000	12,894	13,000	13,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	10,456	6,000	6,000	13,039	11,700	11,700
44103 Interest-FMV Adjustments	-8,603	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,853	6,000	6,000	13,039	11,700	11,700
MISCELLANEOUS REVENUES						
47517 Contrib From Oth Agency Cities	71,864	50,000	50,000	38,610	45,000	45,000
TOTAL MISCELLANEOUS REVENUES	71,864	50,000	50,000	38,610	45,000	45,000
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	123,149	99,000	99,000	64,543	69,700	69,700
Total Revenues	123,149	99,000	99,000	64,543	69,700	69,700
Total Expenditures	745	99,000	99,000	64,543	69,700	69,700
Net County Costs	-122,404	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0103 - DEVELOP IMPACT HLTH/SOCIAL SR**
 Fund: **0103 - DEVELOP IMPACT HLTH/SOCIAL SRVS**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	441	0	0	807	0	0
TOTAL OTHER CHARGES	441	0	0	807	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	3,697,523	3,697,523	3,460,197	88,200	88,200
TOTAL INCREASES IN RESERVES	0	3,697,523	3,697,523	3,460,197	88,200	88,200
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	205,079	205,079	0	0
TOTAL OTHER FINANCING USES	0	0	205,079	205,079	0	0
TOTAL EXPENDITURES	441	3,697,523	3,902,602	3,666,083	88,200	88,200
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	60,362	53,000	53,000	15,744	16,000	16,000
TOTAL LICENSES, PERMITS, FRANCHISES	60,362	53,000	53,000	15,744	16,000	16,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,210	3,000	3,000	17,656	16,200	16,200
44103 Interest-FMV Adjustments	-8,747	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-2,537	3,000	3,000	17,656	16,200	16,200
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
47517 Contrib From Oth Agency Cities	87,725	56,000	56,000	47,160	56,000	56,000
TOTAL MISCELLANEOUS REVENUES	87,725	56,000	56,000	47,160	56,000	56,000
OTHER FINANCING SOURCES						
48600 O/T in - from GF	0	3,585,523	3,585,523	3,585,523	0	0
TOTAL OTHER FINANCING SOURCES	0	3,585,523	3,585,523	3,585,523	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	205,079	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	205,079	0	0	0
TOTAL REVENUES	145,550	3,697,523	3,902,602	3,666,083	88,200	88,200
Total Revenues	145,550	3,697,523	3,902,602	3,666,083	88,200	88,200
Total Expenditures	441	3,697,523	3,902,602	3,666,083	88,200	88,200
Net County Costs	-145,109	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0104 - DEVELP IMPACT FEE SHERIFF**
 Fund: **0104 - DEVELP IMPACT FEE SHERIFF**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	519	0	0	394	0	0
TOTAL OTHER CHARGES	519	0	0	394	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	25,500	25,500	25,803	22,100	22,100
TOTAL INCREASES IN RESERVES	0	25,500	25,500	25,803	22,100	22,100
TOTAL EXPENDITURES	519	25,500	25,500	26,197	22,100	22,100
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	21,220	21,000	21,000	13,261	14,000	14,000
TOTAL LICENSES, PERMITS, FRANCHISES	21,220	21,000	21,000	13,261	14,000	14,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	7,247	4,500	4,500	12,936	8,100	8,100
44103 Interest-FMV Adjustments	-2,958	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,289	4,500	4,500	12,936	8,100	8,100
TOTAL REVENUES	25,509	25,500	25,500	26,197	22,100	22,100
Total Revenues	25,509	25,500	25,500	26,197	22,100	22,100
Total Expenditures	519	25,500	25,500	26,197	22,100	22,100
Net County Costs	-24,990	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0105 - DEVELP IMPACT FEE FIRE CSA F**
 Fund: **0105 - DEVELP IMPACT FEE FIRE CSA F**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	102	0	0	54	0	0
TOTAL OTHER CHARGES	102	0	0	54	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	20,000	20,000	16,067	16,080	16,080
TOTAL INCREASES IN RESERVES	0	20,000	20,000	16,067	16,080	16,080
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	48,750	0	0	0	0	0
TOTAL OTHER FINANCING USES	48,750	0	0	0	0	0
TOTAL EXPENDITURES	48,852	20,000	20,000	16,121	16,080	16,080
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	18,885	19,000	19,000	14,353	15,000	15,000
TOTAL LICENSES, PERMITS, FRANCHISES	18,885	19,000	19,000	14,353	15,000	15,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,479	1,000	1,000	1,768	1,080	1,080
44103 Interest-FMV Adjustments	1,104	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,583	1,000	1,000	1,768	1,080	1,080
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	21,468	20,000	20,000	16,121	16,080	16,080
Total Revenues	21,468	20,000	20,000	16,121	16,080	16,080
Total Expenditures	48,852	20,000	20,000	16,121	16,080	16,080
Net County Costs	27,384	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0106 - DEVELOP IMPACT FEE LIBRARY**
 Fund: **0106 - DEVELOP IMPACT FEE LIBRARY**
 Function: **EDUCATION**
 Activity: **LIBRARY SERVICES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	101	0	0	228	0	0
TOTAL OTHER CHARGES	101	0	0	228	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	15,000	15,000	15,730	17,600	17,600
TOTAL INCREASES IN RESERVES	0	15,000	15,000	15,730	17,600	17,600
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	101	15,000	15,000	15,958	17,600	17,600
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	18,525	14,000	14,000	12,631	14,000	14,000
TOTAL LICENSES, PERMITS, FRANCHISES	18,525	14,000	14,000	12,631	14,000	14,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,403	1,000	1,000	3,327	3,600	3,600
44103 Interest-FMV Adjustments	-4,808	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-3,405	1,000	1,000	3,327	3,600	3,600
OTHER FINANCING SOURCES						
48616 O/Transfer In-Capital Project	69,377	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	69,377	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	84,497	15,000	15,000	15,958	17,600	17,600
Total Revenues	84,497	15,000	15,000	15,958	17,600	17,600
Total Expenditures	101	15,000	15,000	15,958	17,600	17,600
Net County Costs	-84,396	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0107 - DEVELOP IMPACT FEE UA PARK&RE**
 Fund: **0107 - DEVELOP IMPACT FEE UA PARK&REC**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **RECREATION FACILITIES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53217 Contrib Oth Agency Yuba City	65	100	100	126	135	135
53401 Treasury Fee	10	0	0	7	0	0
TOTAL OTHER CHARGES	75	100	100	133	135	135
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	15	0	0
TOTAL INCREASES IN RESERVES	0	0	0	15	0	0
TOTAL EXPENDITURES	75	100	100	148	135	135
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	136	100	100	148	135	135
44103 Interest-FMV Adjustments	80	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	216	100	100	148	135	135
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	216	100	100	148	135	135
Total Revenues	216	100	100	148	135	135
Total Expenditures	75	100	100	148	135	135
Net County Costs	-141	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0108 - DEVELP IMPACT FEE FIRE CSA C**
 Fund: **0108 - DEVELP IMPACT FEE FIRE CSA C**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	66	0	0	50	0	0
TOTAL OTHER CHARGES	66	0	0	50	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	600	600	1,036	990	990
TOTAL INCREASES IN RESERVES	0	600	600	1,036	990	990
TOTAL EXPENDITURES	66	600	600	1,086	990	990
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	630	0	0	3	0	0
TOTAL LICENSES, PERMITS, FRANCHISES	630	0	0	3	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	918	600	600	1,083	990	990
44103 Interest-FMV Adjustments	-277	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	641	600	600	1,083	990	990
TOTAL REVENUES	1,271	600	600	1,086	990	990
Total Revenues	1,271	600	600	1,086	990	990
Total Expenditures	66	600	600	1,086	990	990
Net County Costs	-1,205	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0109 - DEVELP IMPACT FEE FIRE CSA D**
 Fund: **0109 - DEVELP IMPACT FEE FIRE CSA D**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	61	0	0	47	0	0
TOTAL OTHER CHARGES	61	0	0	47	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	600	600	968	990	990
TOTAL INCREASES IN RESERVES	0	600	600	968	990	990
TOTAL EXPENDITURES	61	600	600	1,015	990	990
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	1,405	0	0	0	0	0
TOTAL LICENSES, PERMITS, FRANCHISES	1,405	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	852	600	600	1,015	990	990
44103 Interest-FMV Adjustments	-297	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	555	600	600	1,015	990	990
TOTAL REVENUES	1,960	600	600	1,015	990	990
Total Revenues	1,960	600	600	1,015	990	990
Total Expenditures	61	600	600	1,015	990	990
Net County Costs	-1,899	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0124 - BIOTERRORISM TRUST**
 Fund: **0124 - BIOTERRORISM TRUST**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	435	525	525	525	0	0
TOTAL OTHER CHARGES	435	525	525	525	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	2,675	2,675	2,675	2,675	2,675
TOTAL INCREASES IN RESERVES	0	2,675	2,675	2,675	2,675	2,675
TOTAL EXPENDITURES	435	3,200	3,200	3,200	2,675	2,675
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,084	3,200	3,200	3,200	2,675	2,675
44103 Interest-FMV Adjustments	-1,629	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,455	3,200	3,200	3,200	2,675	2,675
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
TOTAL REVENUES	4,455	3,200	3,200	3,200	2,675	2,675
Total Revenues	4,455	3,200	3,200	3,200	2,675	2,675
Total Expenditures	435	3,200	3,200	3,200	2,675	2,675
Net County Costs	-4,020	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0126 - DEVELOP IMPACT FEE-LIVE OAK**
 Fund: **0126 - DEVELOP IMPACT FEE-LIVE OAK**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	764	0	0	583	0	0
TOTAL OTHER CHARGES	764	0	0	583	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	16,500	16,500	22,162	21,700	21,700
TOTAL INCREASES IN RESERVES	0	16,500	16,500	22,162	21,700	21,700
TOTAL EXPENDITURES	764	16,500	16,500	22,745	21,700	21,700
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	27,169	10,000	10,000	10,000	10,000	10,000
TOTAL LICENSES, PERMITS, FRANCHISES	27,169	10,000	10,000	10,000	10,000	10,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	10,649	6,500	6,500	12,745	11,700	11,700
44103 Interest-FMV Adjustments	-4,176	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,473	6,500	6,500	12,745	11,700	11,700
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	33,642	16,500	16,500	22,745	21,700	21,700
Total Revenues	33,642	16,500	16,500	22,745	21,700	21,700
Total Expenditures	764	16,500	16,500	22,745	21,700	21,700
Net County Costs	-32,878	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0127 - SHERIFF OTHER GRANTS-FUNDING**
 Fund: **0127 - SHERIFF OTHER GRANTS-FUNDING**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	42	0	0	0	0	0
TOTAL OTHER CHARGES	42	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	30,000	30,000	30,000	30,000	30,000
TOTAL OTHER FINANCING USES	0	30,000	30,000	30,000	30,000	30,000
TOTAL EXPENDITURES	42	30,000	30,000	30,000	30,000	30,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	489	0	0	390	0	0
44103 Interest-FMV Adjustments	-3,622	0	0	3,622	0	0
TOTAL REVENUE USE MONEY PROPERTY	-3,133	0	0	4,012	0	0
INTERGOVERNMENTAL REVENUES						
45111 St Grant	70,910	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	70,910	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	30,000	30,000	25,988	30,000	30,000
TOTAL CANCELLATION OF OBLIGATED FB	0	30,000	30,000	25,988	30,000	30,000
TOTAL REVENUES	67,777	30,000	30,000	30,000	30,000	30,000
Total Revenues	67,777	30,000	30,000	30,000	30,000	30,000
Total Expenditures	42	30,000	30,000	30,000	30,000	30,000
Net County Costs	-67,735	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0128 - SURVEY MONUMENT PRESERVATION**
 Fund: **0128 - SURVEY MONUMENT PRESERVATION**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	95	0	0	73	0	0
TOTAL OTHER CHARGES	95	0	0	73	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	4,400	4,400	4,487	4,940	4,940
TOTAL INCREASES IN RESERVES	0	4,400	4,400	4,487	4,940	4,940
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	95	4,400	4,400	4,560	4,940	4,940
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42405 Monument Survey Fee	3,380	3,500	3,500	2,966	3,500	3,500
TOTAL LICENSES, PERMITS, FRANCHISES	3,380	3,500	3,500	2,966	3,500	3,500
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,332	900	900	1,594	1,440	1,440
44103 Interest-FMV Adjustments	-523	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	809	900	900	1,594	1,440	1,440
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	4,189	4,400	4,400	4,560	4,940	4,940
Total Revenues	4,189	4,400	4,400	4,560	4,940	4,940
Total Expenditures	95	4,400	4,400	4,560	4,940	4,940
Net County Costs	-4,094	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0129 - JUSTICE ASSIST GRANT PROGRAM**
 Fund: **0129 - JUSTICE ASSIST GRANT PROGRAM**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	79	0	0	0	0	0
TOTAL OTHER CHARGES	79	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	400	400	1,000	1,000	1,000
TOTAL INCREASES IN RESERVES	0	400	400	1,000	1,000	1,000
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	0	0	6,903	6,903	0	0
TOTAL OTHER FINANCING USES	0	0	6,903	6,903	0	0
TOTAL EXPENDITURES	79	400	7,303	7,903	1,000	1,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,103	400	400	1,000	1,000	1,000
44103 Interest-FMV Adjustments	-296	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	807	400	400	1,000	1,000	1,000
INTERGOVERNMENTAL REVENUES						
45306 Fed Grant	0	0	6,903	6,903	0	0
TOTAL INTERGOVERNMENTAL REVENUES	0	0	6,903	6,903	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	807	400	7,303	7,903	1,000	1,000
Total Revenues	807	400	7,303	7,903	1,000	1,000
Total Expenditures	79	400	7,303	7,903	1,000	1,000
Net County Costs	-728	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **4402 - SB2 BUILDING HOMES & JOBS AC**
 Fund: **0138 - SB2 BUILDING HOMES & JOB ACT**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53200 Contribution to Other Agencies	0	1,157,570	1,157,570	0	560,000	560,000
53401 Treasury Fee	478	500	500	0	0	0
TOTAL OTHER CHARGES	478	1,158,070	1,158,070	0	560,000	560,000
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	111,930	111,930	0	40,000	40,000
TOTAL INCREASES IN RESERVES	0	111,930	111,930	0	40,000	40,000
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	140,698	80,000	80,000	0	100,000	100,000
TOTAL OTHER FINANCING USES	140,698	80,000	80,000	0	100,000	100,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,733	0	0	0	0	0
44103 Interest-FMV Adjustments	1,647	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	8,380	0	0	0	0	0
CHARGES FOR SERVICES						
46207 SB2 Affordable Housing Fee	89,738	1,350,000	1,350,000	0	700,000	700,000
TOTAL CHARGES FOR SERVICES	89,738	1,350,000	1,350,000	0	700,000	700,000
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
Total Revenues	98,118	1,350,000	1,350,000	0	700,000	700,000
Total Expenditures	141,176	1,350,000	1,350,000	0	700,000	700,000
Net County Costs	43,058	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **0146 - AB109 FRONT LINE LAW ENFORCE**
 Fund: **0146 - AB109 FRONT LINE LAW ENFORCEMENT**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	147	0	0	0	0	0
TOTAL OTHER CHARGES	147	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	820	820	2,530	2,600	0
TOTAL INCREASES IN RESERVES	0	820	820	2,530	2,600	0
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	0	0	0	0	0	55,000
TOTAL OTHER FINANCING USES	0	0	0	0	0	55,000
TOTAL EXPENDITURES	147	820	820	2,530	2,600	55,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,060	820	820	2,530	2,600	2,600
44103 Interest-FMV Adjustments	-552	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,508	820	820	2,530	2,600	2,600
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	52,400
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	52,400
TOTAL REVENUES	1,508	820	820	2,530	2,600	55,000
Total Revenues	1,508	820	820	2,530	2,600	55,000
Total Expenditures	147	820	820	2,530	2,600	55,000
Net County Costs	-1,361	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0155 - SLESF 2012-2013**
Fund: **0155 - SLESF 2012-2013**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	3,364	0	0	0	0	0
TOTAL OTHER CHARGES	3,364	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	115,258	115,258	115,258	328,907	138,408
TOTAL INCREASES IN RESERVES	0	115,258	115,258	115,258	328,907	138,408
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	0	0	0	42,000
56215 Operating Transfers Out-TC/PS	938,837	1,106,742	1,106,742	1,106,742	1,087,092	1,277,592
TOTAL OTHER FINANCING USES	938,837	1,106,742	1,106,742	1,106,742	1,087,092	1,319,592
TOTAL EXPENDITURES	942,201	1,222,000	1,222,000	1,222,000	1,415,999	1,458,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	47,458	30,000	30,000	30,000	50,000	50,000
44103 Interest-FMV Adjustments	-9,752	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	37,706	30,000	30,000	30,000	50,000	50,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48616 O/Transfer In-Capital Project	47,650	0	0	0	0	0
48640 Operating Transf In-Realignmnt	1,047,242	1,152,000	1,152,000	1,152,000	1,366,000	1,366,000
TOTAL OTHER FINANCING SOURCES	1,094,892	1,152,000	1,152,000	1,152,000	1,366,000	1,366,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	40,000	40,000	40,000	0	42,000
TOTAL CANCELLATION OF OBLIGATED FB	0	40,000	40,000	40,000	0	42,000
TOTAL REVENUES	1,132,598	1,222,000	1,222,000	1,222,000	1,416,000	1,458,000
Total Revenues	1,132,598	1,222,000	1,222,000	1,222,000	1,416,000	1,458,000
Total Expenditures	942,201	1,222,000	1,222,000	1,222,000	1,415,999	1,458,000
Net County Costs	-190,397	0	0	0	-1	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0170 - SUBSTNC ABUSE/CRIME PRVNT 20**
 Fund: **0170 - SUBSTNC ABUSE/CRIME PRVNT 2000**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	0	10	10	0	0	0
TOTAL OTHER CHARGES	0	10	10	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	190	190	0	0	0
TOTAL INCREASES IN RESERVES	0	190	190	0	0	0
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	10,651	0	0	0	0	0
TOTAL OTHER FINANCING USES	10,651	0	0	0	0	0
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	0	100	100	0	0	0
TOTAL FINES, FORFEITURES, PENALTIES	0	100	100	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	0	100	100	0	0	0
44103 Interest-FMV Adjustments	490	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	490	100	100	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
Total Revenues	490	200	200	0	0	0
Total Expenditures	10,651	200	200	0	0	0
Net County Costs	10,161	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0175 - SB823 JUV JUSTICE REALGN 202**
Fund: **0175 - SB823 JUV JUSTICE REALGN 2020**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52150 Memberships	2,265	2,500	2,500	2,500	2,500	2,500
52180 Professional/Specialized Srvs	0	1,400	1,400	1,400	1,400	1,400
52230 Special Departmental Expense	0	1,580	1,580	1,580	1,600	1,600
TOTAL SERVICES AND SUPPLIES	2,265	5,480	5,480	5,480	5,500	5,500
OTHER CHARGES						
53200 Contribution to Other Agencies	94,701	445,227	445,227	445,227	100,000	100,000
53401 Treasury Fee	876	0	0	0	0	0
TOTAL OTHER CHARGES	95,577	445,227	445,227	445,227	100,000	100,000
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	311,094	311,094	311,094	325,300	325,300
TOTAL INCREASES IN RESERVES	0	311,094	311,094	311,094	325,300	325,300
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	0	400,000	350,000	550,000
TOTAL OTHER FINANCING USES	0	0	0	400,000	350,000	550,000
TOTAL EXPENDITURES	97,842	761,801	761,801	1,161,801	780,800	980,800
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	12,495	8,000	8,000	8,000	12,000	12,000
44103 Interest-FMV Adjustments	-21,058	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-8,563	8,000	8,000	8,000	12,000	12,000
INTERGOVERNMENTAL REVENUES						
45282 St Mandated Costs	453,078	753,801	753,801	753,801	768,800	768,800
TOTAL INTERGOVERNMENTAL REVENUES	453,078	753,801	753,801	753,801	768,800	768,800
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	200,000
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	200,000
TOTAL REVENUES	444,515	761,801	761,801	761,801	780,800	980,800
Total Revenues	444,515	761,801	761,801	761,801	780,800	980,800
Total Expenditures	97,842	761,801	761,801	1,161,801	780,800	980,800
Net County Costs	-346,673	0	0	400,000	0	0

COUNTY OF SUTTER
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Unit Title: **0176 - YOUTHFUL OFFENDER BLOCK GRAN**
Fund: **0176 - YOUTHFUL OFFENDER BLOCK GRANT**
Function: **PUBLIC PROTECTION**
Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	1,262	0	0	0	0	0
TOTAL OTHER CHARGES	1,262	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	138,877	138,877	138,877	0	0
TOTAL INCREASES IN RESERVES	0	138,877	138,877	138,877	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	0	300,000	350,000	350,000
56215 Operating Transfers Out-TC/PS	676,219	943,523	943,523	943,523	667,723	667,773
TOTAL OTHER FINANCING USES	676,219	943,523	943,523	1,243,523	1,017,723	1,017,773
TOTAL EXPENDITURES	677,481	1,082,400	1,082,400	1,382,400	1,017,723	1,017,773
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	17,790	10,000	10,000	10,000	20,000	20,000
44103 Interest-FMV Adjustments	-14,093	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	3,697	10,000	10,000	10,000	20,000	20,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	1,169,880	1,072,400	1,072,400	1,072,400	767,900	767,900
TOTAL OTHER FINANCING SOURCES	1,169,880	1,072,400	1,072,400	1,072,400	767,900	767,900
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	229,873	229,873
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	229,873	229,873
TOTAL REVENUES	1,173,577	1,082,400	1,082,400	1,082,400	1,017,773	1,017,773
Total Revenues	1,173,577	1,082,400	1,082,400	1,082,400	1,017,773	1,017,773
Total Expenditures	677,481	1,082,400	1,082,400	1,382,400	1,017,723	1,017,773
Net County Costs	-496,096	0	0	300,000	-50	0

COUNTY OF SUTTER
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Unit Title: **0177 - COMM CORR PERFORM INCENTV/SB6**
 Fund: **0177 - COMM CORR PERFORM INCENTV/SB678**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	1,698	0	0	0	0	0
TOTAL OTHER CHARGES	1,698	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	558,643	806,615	806,615	806,615	679,887	679,887
TOTAL OTHER FINANCING USES	558,643	806,615	806,615	806,615	679,887	679,887
TOTAL EXPENDITURES	560,341	806,615	806,615	806,615	679,887	679,887
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	23,978	16,000	16,000	16,000	20,000	20,000
44103 Interest-FMV Adjustments	-22,218	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,760	16,000	16,000	16,000	20,000	20,000
INTERGOVERNMENTAL REVENUES						
45287 St Drug Court	13,086	15,800	15,800	15,800	15,800	15,800
45299 St SB678 Comm Corr Perf Fund	738,100	738,100	738,100	738,100	200,000	200,000
TOTAL INTERGOVERNMENTAL REVENUES	751,186	753,900	753,900	753,900	215,800	215,800
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	36,715	36,715	36,715	444,087	444,087
TOTAL CANCELLATION OF OBLIGATED FB	0	36,715	36,715	36,715	444,087	444,087
TOTAL REVENUES	752,946	806,615	806,615	806,615	679,887	679,887
Total Revenues	752,946	806,615	806,615	806,615	679,887	679,887
Total Expenditures	560,341	806,615	806,615	806,615	679,887	679,887
Net County Costs	-192,605	0	0	0	0	0

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Unit Title: **0189 - ROAD DEPARTMENT TRUST**
 Fund: **0189 - ROAD DEPARTMENT TRUST**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	999	0	0	815	0	0
TOTAL OTHER CHARGES	999	0	0	815	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	8,000	8,000	17,023	16,200	16,200
TOTAL INCREASES IN RESERVES	0	8,000	8,000	17,023	16,200	16,200
TOTAL EXPENDITURES	999	8,000	8,000	17,838	16,200	16,200
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	13,967	8,000	8,000	17,838	16,200	16,200
44103 Interest-FMV Adjustments	-7,703	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,264	8,000	8,000	17,838	16,200	16,200
TOTAL REVENUES	6,264	8,000	8,000	17,838	16,200	16,200
Total Revenues	6,264	8,000	8,000	17,838	16,200	16,200
Total Expenditures	999	8,000	8,000	17,838	16,200	16,200
Net County Costs	-5,265	0	0	0	0	0

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Unit Title: **0196 - DEVELOP IMPCT FEE-PARK ACQ/DE**
 Fund: **0196 - DEVELOP IMPCT FEE-PARK ACQ/DEV**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **RECREATION FACILITIES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	593	0	0	442	0	0
TOTAL OTHER CHARGES	593	0	0	442	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	4,500	4,500	9,155	9,000	9,000
TOTAL INCREASES IN RESERVES	0	4,500	4,500	9,155	9,000	9,000
TOTAL EXPENDITURES	593	4,500	4,500	9,597	9,000	9,000
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42311 Development Impact Fees	-550	0	0	-75	0	0
TOTAL LICENSES, PERMITS, FRANCHISES	-550	0	0	-75	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	8,286	4,500	4,500	9,672	9,000	9,000
44103 Interest-FMV Adjustments	-2,193	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,093	4,500	4,500	9,672	9,000	9,000
TOTAL REVENUES	5,543	4,500	4,500	9,597	9,000	9,000
Total Revenues	5,543	4,500	4,500	9,597	9,000	9,000
Total Expenditures	593	4,500	4,500	9,597	9,000	9,000
Net County Costs	-4,950	0	0	0	0	0

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Unit Title: **0210 - SHERIFF CIVIL FEES**
 Fund: **0210 - SHERIFF CIVIL FEES**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	180	0	0	0	0	0
TOTAL OTHER CHARGES	180	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	5,965	5,965	8,659	6,500	6,500
TOTAL INCREASES IN RESERVES	0	5,965	5,965	8,659	6,500	6,500
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	9,957	12,665	12,665	11,341	13,500	13,500
TOTAL OTHER FINANCING USES	9,957	12,665	12,665	11,341	13,500	13,500
TOTAL EXPENDITURES	10,137	18,630	18,630	20,000	20,000	20,000
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,538	1,630	1,630	3,000	3,000	3,000
44103 Interest-FMV Adjustments	-998	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,540	1,630	1,630	3,000	3,000	3,000
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46170 Civil Process Service	18,714	17,000	17,000	17,000	17,000	17,000
TOTAL CHARGES FOR SERVICES	18,714	17,000	17,000	17,000	17,000	17,000
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	20,254	18,630	18,630	20,000	20,000	20,000
Total Revenues	20,254	18,630	18,630	20,000	20,000	20,000
Total Expenditures	10,137	18,630	18,630	20,000	20,000	20,000
Net County Costs	-10,117	0	0	0	0	0

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Unit Title: **0211 - SB910 MEDI-CAL**
Fund: **0211 - SB910 MEDI-CAL**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53200 Contribution to Other Agencies	147,662	98,500	413,621	329,391	125,000	125,000
53401 Treasury Fee	2,982	1,500	1,500	1,500	0	0
TOTAL OTHER CHARGES	150,644	100,000	415,121	330,891	125,000	125,000
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	300,000	300,000	206,109	363,348	364,848
TOTAL INCREASES IN RESERVES	0	300,000	300,000	206,109	363,348	364,848
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	12,098	0	0	0	0	0
56212 Operating Transf Out-Public HI	0	0	63,000	63,000	110,152	110,152
TOTAL OTHER FINANCING USES	12,098	0	63,000	63,000	110,152	110,152
TOTAL EXPENDITURES	162,742	400,000	778,121	600,000	598,500	600,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	41,066	0	0	0	0	0
44103 Interest-FMV Adjustments	-49,624	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-8,558	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45199 St SB910 Case Management	763,991	200,000	200,000	300,000	300,000	300,000
45211 St Medi-Cal	157,689	200,000	200,000	300,000	300,000	300,000
TOTAL INTERGOVERNMENTAL REVENUES	921,680	400,000	400,000	600,000	600,000	600,000
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	378,121	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	378,121	0	0	0
TOTAL REVENUES	913,122	400,000	778,121	600,000	600,000	600,000
Total Revenues	913,122	400,000	778,121	600,000	600,000	600,000
Total Expenditures	162,742	400,000	778,121	600,000	598,500	600,000
Net County Costs	-750,380	0	0	0	-1,500	0

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Unit Title: **0225 - SHERIFF ASSESSMENT FEES**
 Fund: **0225 - SHERIFF ASSESSMENT FEES**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	116	0	0	0	0	0
TOTAL OTHER CHARGES	116	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	7,000	7,000	9,432	9,432	9,432
TOTAL INCREASES IN RESERVES	0	7,000	7,000	9,432	9,432	9,432
TOTAL EXPENDITURES	116	7,000	7,000	9,432	9,432	9,432
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,615	500	500	2,100	2,100	2,100
44103 Interest-FMV Adjustments	-729	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	886	500	500	2,100	2,100	2,100
CHARGES FOR SERVICES						
46189 Sheriff Assessment Fees	6,300	6,500	6,500	7,332	7,332	7,332
TOTAL CHARGES FOR SERVICES	6,300	6,500	6,500	7,332	7,332	7,332
TOTAL REVENUES	7,186	7,000	7,000	9,432	9,432	9,432
Total Revenues	7,186	7,000	7,000	9,432	9,432	9,432
Total Expenditures	116	7,000	7,000	9,432	9,432	9,432
Net County Costs	-7,070	0	0	0	0	0

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Unit Title: **0227 - FAMILY SUPPORT**
Fund: **0227 - FAMILY SUPPORT**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	12,552	5,200	5,200	8,224	0	0
TOTAL OTHER CHARGES	12,552	5,200	5,200	8,224	0	0
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	2,252,379	208,235	208,235
TOTAL INCREASES IN RESERVES	0	0	0	2,252,379	208,235	208,235
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	4,865,404	5,548,678	5,548,678	4,500,000	5,228,913	5,228,913
TOTAL OTHER FINANCING USES	4,865,404	5,548,678	5,548,678	4,500,000	5,228,913	5,228,913
TOTAL EXPENDITURES	4,877,956	5,553,878	5,553,878	6,760,603	5,437,148	5,437,148
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	174,949	42,500	42,500	179,992	196,315	196,315
44103 Interest-FMV Adjustments	-268,568	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-93,619	42,500	42,500	179,992	196,315	196,315
INTERGOVERNMENTAL REVENUES						
45178 St AB85 GC 17601.75 Family Sup	2,024,396	1,809,464	1,809,464	2,529,398	1,991,498	1,991,498
45180 St AB85 GC17601.5 CHILD POV ST	1,809,119	958,581	958,581	2,648,396	1,858,652	1,858,652
45185 St AB85 GC17604 CHILD POV VLF	1,363,414	1,370,884	1,370,884	1,402,817	1,390,683	1,390,683
45243 St Contr H/W Wlfr Sbfd-Growth	1,007,586	1,065,518	1,065,518	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	6,204,515	5,204,447	5,204,447	6,580,611	5,240,833	5,240,833
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	306,931	306,931	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	306,931	306,931	0	0	0
TOTAL REVENUES	6,110,896	5,553,878	5,553,878	6,760,603	5,437,148	5,437,148
Total Revenues	6,110,896	5,553,878	5,553,878	6,760,603	5,437,148	5,437,148
Total Expenditures	4,877,956	5,553,878	5,553,878	6,760,603	5,437,148	5,437,148
Net County Costs	-1,232,940	0	0	0	0	0

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Unit Title: **0229 - CMSP ELIGIBILITY COSTS**
 Fund: **0229 - CMSP ELIGIBILITY COSTS**
 Function: **PUBLIC ASSISTANCE**
 Activity: **OTHER ASSISSTANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	5	6	6	5	0	0
TOTAL OTHER CHARGES	5	6	6	5	0	0
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	642	642	43	45	45
TOTAL INCREASES IN RESERVES	0	642	642	43	45	45
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	0	7,000	7,000	10,030	0	0
TOTAL OTHER FINANCING USES	0	7,000	7,000	10,030	0	0
TOTAL EXPENDITURES	5	7,648	7,648	10,078	45	45
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	63	648	648	48	45	45
44103 Interest-FMV Adjustments	454	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	517	648	648	48	45	45
INTERGOVERNMENTAL REVENUES						
45208 St CMSP Welfare	0	7,000	7,000	10,030	0	0
TOTAL INTERGOVERNMENTAL REVENUES	0	7,000	7,000	10,030	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	517	7,648	7,648	10,078	45	45
Total Revenues	517	7,648	7,648	10,078	45	45
Total Expenditures	5	7,648	7,648	10,078	45	45
Net County Costs	-512	0	0	0	0	0

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Detail of Financing Sources and Financing Uses
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Unit Title: **0230 - E-RECORDING**
 Fund: **0230 - E-RECORDING**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	900	0	0	0	0	0
TOTAL SERVICES AND SUPPLIES	900	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	219	113	113	0	0	0
TOTAL OTHER CHARGES	219	113	113	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	13,887	13,887	0	7,500	7,500
TOTAL INCREASES IN RESERVES	0	13,887	13,887	0	7,500	7,500
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	8,000	8,000	33,000	7,500	7,500
TOTAL OTHER FINANCING USES	0	8,000	8,000	33,000	7,500	7,500
TOTAL EXPENDITURES	1,119	22,000	22,000	33,000	15,000	15,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	3,067	0	0	0	0	0
44103 Interest-FMV Adjustments	-1,359	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,708	0	0	0	0	0
CHARGES FOR SERVICES						
46216 E-Recording Fees	12,382	22,000	22,000	0	15,000	15,000
TOTAL CHARGES FOR SERVICES	12,382	22,000	22,000	0	15,000	15,000
Total Revenues	14,090	22,000	22,000	0	15,000	15,000
Total Expenditures	1,119	22,000	22,000	33,000	15,000	15,000
Net County Costs	-12,971	0	0	33,000	0	0

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Unit Title: **0232 - COUNTY RECORDER UPGRADING FE**
 Fund: **0232 - COUNTY RECORDER UPGRADING FEE**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	1,684	1,594	1,594	0	0	0
TOTAL OTHER CHARGES	1,684	1,594	1,594	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	128,406	128,406	0	0	0
TOTAL INCREASES IN RESERVES	0	128,406	128,406	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	72,001	499,979	522,979	0	591,359	591,359
TOTAL OTHER FINANCING USES	72,001	499,979	522,979	0	591,359	591,359
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	23,660	0	0	0	18,800	18,800
44103 Interest-FMV Adjustments	-3,452	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	20,208	0	0	0	18,800	18,800
CHARGES FOR SERVICES						
46209 County Recorder Upgrade System	75,239	130,000	130,000	0	130,000	130,000
TOTAL CHARGES FOR SERVICES	75,239	130,000	130,000	0	130,000	130,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	499,979	522,979	0	442,559	442,559
TOTAL CANCELLATION OF OBLIGATED FB	0	499,979	522,979	0	442,559	442,559
Total Revenues	95,447	629,979	652,979	0	591,359	591,359
Total Expenditures	73,685	629,979	652,979	0	591,359	591,359
Net County Costs	-21,762	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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 Fiscal Year 2024-2025

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	574	0	0	0	0	0
TOTAL OTHER CHARGES	574	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	7,250	7,250	13,200	13,200	13,200
TOTAL INCREASES IN RESERVES	0	7,250	7,250	13,200	13,200	13,200
TOTAL EXPENDITURES	574	7,250	7,250	13,200	13,200	13,200
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	8,809	4,300	4,300	3,200	3,200	3,200
TOTAL FINES, FORFEITURES, PENALTIES	8,809	4,300	4,300	3,200	3,200	3,200
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	8,026	2,950	2,950	10,000	10,000	10,000
44103 Interest-FMV Adjustments	-2,533	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	5,493	2,950	2,950	10,000	10,000	10,000
TOTAL REVENUES	14,302	7,250	7,250	13,200	13,200	13,200
Total Revenues	14,302	7,250	7,250	13,200	13,200	13,200
Total Expenditures	574	7,250	7,250	13,200	13,200	13,200
Net County Costs	-13,728	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **0236 - MUSEUM FOUNTAIN TRUST**
 Fund: **0236 - MUSEUM FOUNTAIN TRUST**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **CULTURAL SERVICES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52134 Maintenance Equipment-Supplies	0	0	0	0	600	600
TOTAL SERVICES AND SUPPLIES	0	0	0	0	600	600
OTHER CHARGES						
53401 Treasury Fee	2	0	0	0	0	0
TOTAL OTHER CHARGES	2	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	30	0	0	0	0	0
44103 Interest-FMV Adjustments	-8	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	22	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	600	600
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	600	600
Total Revenues	22	0	0	0	600	600
Total Expenditures	2	0	0	0	600	600
Net County Costs	-20	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **0237 - MICROGRAPHIC FEES RECORDER**
 Fund: **0237 - MICROGRAPHIC FEES RECORDER**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	179	228	228	0	0	0
TOTAL OTHER CHARGES	179	228	228	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	19,772	19,772	0	8,400	8,400
TOTAL INCREASES IN RESERVES	0	19,772	19,772	0	8,400	8,400
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	17,000	13,450	13,450	0	11,600	11,600
TOTAL OTHER FINANCING USES	17,000	13,450	13,450	0	11,600	11,600
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,432	0	0	0	0	0
44103 Interest-FMV Adjustments	2,473	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,905	0	0	0	0	0
CHARGES FOR SERVICES						
46211 Recorder Micrographics	12,382	20,000	20,000	0	20,000	20,000
TOTAL CHARGES FOR SERVICES	12,382	20,000	20,000	0	20,000	20,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	13,450	13,450	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	13,450	13,450	0	0	0
Total Revenues	17,287	33,450	33,450	0	20,000	20,000
Total Expenditures	17,179	33,450	33,450	0	20,000	20,000
Net County Costs	-108	0	0	0	0	0

COUNTY OF SUTTER
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Unit Title: **0239 - CALMMET FUND**
 Fund: **0239 - CALMMET FUND**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	775	0	0	0	0	0
TOTAL OTHER CHARGES	775	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	22,113	22,113	41,263	25,838	25,838
TOTAL INCREASES IN RESERVES	0	22,113	22,113	41,263	25,838	25,838
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	107,372	121,630	121,630	111,930	127,355	127,355
TOTAL OTHER FINANCING USES	107,372	121,630	121,630	111,930	127,355	127,355
TOTAL EXPENDITURES	108,147	143,743	143,743	153,193	153,193	153,193
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	10,769	4,150	4,150	13,600	13,600	13,600
44103 Interest-FMV Adjustments	-4,604	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,165	4,150	4,150	13,600	13,600	13,600
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	139,593	139,593	139,593	139,593	139,593	139,593
TOTAL OTHER FINANCING SOURCES	139,593	139,593	139,593	139,593	139,593	139,593
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	145,758	143,743	143,743	153,193	153,193	153,193
Total Revenues	145,758	143,743	143,743	153,193	153,193	153,193
Total Expenditures	108,147	143,743	143,743	153,193	153,193	153,193
Net County Costs	-37,611	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **0240 - CCP PLANNING/START UP FUND**
 Fund: **0240 - CCP PLANNING/START UP FUND**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	658	0	0	0	0	0
TOTAL OTHER CHARGES	658	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfers Out-Realign	102,391	141,630	141,630	141,630	107,311	107,311
TOTAL OTHER FINANCING USES	102,391	141,630	141,630	141,630	107,311	107,311
TOTAL EXPENDITURES	103,049	141,630	141,630	141,630	107,311	107,311
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	9,122	6,000	6,000	6,000	6,000	6,000
44103 Interest-FMV Adjustments	-2,408	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,714	6,000	6,000	6,000	6,000	6,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	100,000	100,000	100,000	100,000	0	0
TOTAL OTHER FINANCING SOURCES	100,000	100,000	100,000	100,000	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	35,630	35,630	35,630	101,311	101,311
TOTAL CANCELLATION OF OBLIGATED FB	0	35,630	35,630	35,630	101,311	101,311
TOTAL REVENUES	106,714	141,630	141,630	141,630	107,311	107,311
Total Revenues	106,714	141,630	141,630	141,630	107,311	107,311
Total Expenditures	103,049	141,630	141,630	141,630	107,311	107,311
Net County Costs	-3,665	0	0	0	0	0

COUNTY OF SUTTER
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Unit Title: **0241 - PUBLIC SAFETY REALIGNMENT 20**
Fund: **0241 - PUBLIC SAFETY REALIGNMENT 2011**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53213 Contribution to Others	0	16,000	16,000	16,000	256,250	256,250
53401 Treasury Fee	14,304	0	0	0	0	0
TOTAL OTHER CHARGES	14,304	16,000	16,000	16,000	256,250	256,250
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	180,000	0	0	0
TOTAL INCREASES IN RESERVES	0	0	180,000	0	0	0
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	0	355,000	310,000	355,000	0	0
56240 Operating Transfers Out-Realign	3,613,105	5,487,859	5,404,459	5,539,459	6,637,864	6,637,864
TOTAL OTHER FINANCING USES	3,613,105	5,842,859	5,714,459	5,894,459	6,637,864	6,637,864
TOTAL EXPENDITURES	3,627,409	5,858,859	5,910,459	5,910,459	6,894,114	6,894,114
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	200,977	100,000	100,000	100,000	200,000	200,000
44103 Interest-FMV Adjustments	-132,794	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	68,183	100,000	100,000	100,000	200,000	200,000
INTERGOVERNMENTAL REVENUES						
45111 St Grant	71,750	28,100	28,100	28,100	20,000	20,000
TOTAL INTERGOVERNMENTAL REVENUES	71,750	28,100	28,100	28,100	20,000	20,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	5,295,315	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
TOTAL OTHER FINANCING SOURCES	5,295,315	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	1,042,759	1,094,359	1,094,359	1,324,810	1,333,614
TOTAL CANCELLATION OF OBLIGATED FB	0	1,042,759	1,094,359	1,094,359	1,324,810	1,333,614
TOTAL REVENUES	5,435,248	5,858,859	5,910,459	5,910,459	6,885,310	6,894,114
Total Revenues	5,435,248	5,858,859	5,910,459	5,910,459	6,885,310	6,894,114
Total Expenditures	3,627,409	5,858,859	5,910,459	5,910,459	6,894,114	6,894,114
Net County Costs	-1,807,839	0	0	0	8,804	0

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Detail of Financing Sources and Financing Uses
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Unit Title: **0242 - DJJ RE-ENTRY**
 Fund: **0242 - DJJ RE-ENTRY**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	182	0	0	0	0	0
TOTAL OTHER CHARGES	182	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	2,631	2,631	2,631	13,100	13,100
TOTAL INCREASES IN RESERVES	0	2,631	2,631	2,631	13,100	13,100
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	1,367	22,400	22,400	22,400	22,400	22,400
TOTAL OTHER FINANCING USES	1,367	22,400	22,400	22,400	22,400	22,400
TOTAL EXPENDITURES	1,549	25,031	25,031	25,031	35,500	35,500
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,542	1,450	1,450	1,450	1,500	1,500
44103 Interest-FMV Adjustments	-2,804	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-262	1,450	1,450	1,450	1,500	1,500
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	51,400	23,581	23,581	23,581	34,000	34,000
TOTAL OTHER FINANCING SOURCES	51,400	23,581	23,581	23,581	34,000	34,000
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	51,138	25,031	25,031	25,031	35,500	35,500
Total Revenues	51,138	25,031	25,031	25,031	35,500	35,500
Total Expenditures	1,549	25,031	25,031	25,031	35,500	35,500
Net County Costs	-49,589	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0243 - ORC COLLECTIONS**
 Fund: **0243 - ORC COLLECTIONS**
 Function: **GENERAL**
 Activity: **FINANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	363	0	0	0	0	0
TOTAL OTHER CHARGES	363	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	30,000	30,000	0	0	60,000
TOTAL OTHER FINANCING USES	0	30,000	30,000	0	0	60,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	5,101	0	0	0	0	0
44103 Interest-FMV Adjustments	-509	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,592	0	0	0	0	0
CHARGES FOR SERVICES						
46206 ORC 10% Rebate Program	9,774	5,000	5,000	0	0	0
TOTAL CHARGES FOR SERVICES	9,774	5,000	5,000	0	0	0
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	25,000	25,000	0	0	60,000
TOTAL CANCELLATION OF OBLIGATED FB	0	25,000	25,000	0	0	60,000
Total Revenues	14,366	30,000	30,000	0	0	60,000
Total Expenditures	363	30,000	30,000	0	0	60,000
Net County Costs	-14,003	0	0	0	0	0

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Unit Title: **0245 - SOCIAL SERVICES REALGNMENT20**
 Fund: **0245 - SOCIAL SERVICES REALGNMENT2011**
 Function: **PUBLIC ASSISTANCE**
 Activity: **OTHER ASSISSTANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	17,520	16,000	16,000	13,504	0	0
TOTAL OTHER CHARGES	17,520	16,000	16,000	13,504	0	0
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	2,505,779	4,994,822	4,994,822	4,411,851	4,638,614	4,638,614
56240 Operating Transfrs Out-Realign	6,437,130	14,469,907	14,626,426	8,662,552	10,911,740	10,911,740
TOTAL OTHER FINANCING USES	8,942,909	19,464,729	19,621,248	13,074,403	15,550,354	15,550,354
TOTAL EXPENDITURES	8,960,429	19,480,729	19,637,248	13,087,907	15,550,354	15,550,354
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	245,695	15,000	15,000	295,581	279,000	279,000
44103 Interest-FMV Adjustments	75,468	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	321,163	15,000	15,000	295,581	279,000	279,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
TOTAL OTHER FINANCING SOURCES	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	9,924,359	10,080,878	4,099,407	6,661,737	6,661,737
TOTAL CANCELLATION OF OBLIGATED FB	0	9,924,359	10,080,878	4,099,407	6,661,737	6,661,737
TOTAL REVENUES	10,185,378	19,480,729	19,637,248	13,087,907	15,550,354	15,550,354
Total Revenues	10,185,378	19,480,729	19,637,248	13,087,907	15,550,354	15,550,354
Total Expenditures	8,960,429	19,480,729	19,637,248	13,087,907	15,550,354	15,550,354
Net County Costs	-1,224,949	0	0	0	0	0

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Unit Title: **0246 - TOBACCO EDUCATION TRUST**
 Fund: **0246 - TOBACCO EDUCATION TRUST**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	262	461	461	250	0	0
TOTAL OTHER CHARGES	262	461	461	250	0	0
PROVISIONS FOR CONTINGENCIES						
59900 Appropriation for Contingency	0	3,539	3,539	3,750	3,750	3,750
TOTAL PROVISIONS FOR CONTINGENCIES	0	3,539	3,539	3,750	3,750	3,750
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	150,000	150,000	150,000	0	0	0
56212 Operating Transf Out-Public HI	0	0	0	150,000	168,068	168,068
TOTAL OTHER FINANCING USES	150,000	150,000	150,000	150,000	168,068	168,068
TOTAL EXPENDITURES	150,262	154,000	154,000	154,000	171,818	171,818
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	3,655	4,000	4,000	4,000	3,750	3,750
44103 Interest-FMV Adjustments	5,217	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	8,872	4,000	4,000	4,000	3,750	3,750
INTERGOVERNMENTAL REVENUES						
45221 St Tobacco Control	150,000	150,000	150,000	150,000	168,068	168,068
TOTAL INTERGOVERNMENTAL REVENUES	150,000	150,000	150,000	150,000	168,068	168,068
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	158,872	154,000	154,000	154,000	171,818	171,818
Total Revenues	158,872	154,000	154,000	154,000	171,818	171,818
Total Expenditures	150,262	154,000	154,000	154,000	171,818	171,818
Net County Costs	-8,610	0	0	0	0	0

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Unit Title: **0247 - LOCAL H & W TRUST-HEALTH**
Fund: **0247 - LOCAL H & W TRUST-HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	2,102	966	966	0	0	0
TOTAL OTHER CHARGES	2,102	966	966	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	5,024,958	5,000,000	5,000,000	0	0	0
56212 Operating Transf Out-Public HI	0	0	0	5,000,000	5,000,000	6,065,376
TOTAL OTHER FINANCING USES	5,024,958	5,000,000	5,000,000	5,000,000	5,000,000	6,065,376
TOTAL EXPENDITURES	5,027,060	5,000,966	5,000,966	5,000,000	5,000,000	6,065,376
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	30,078	966	966	0	0	0
44103 Interest-FMV Adjustments	-78,157	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-48,079	966	966	0	0	0
INTERGOVERNMENTAL REVENUES						
45252 St Contrib Fr H/W Hlth Subfd	1,191,355	0	0	0	0	0
45253 St Contrib H/W Health Subfd	0	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
TOTAL INTERGOVERNMENTAL REVENUES	1,191,355	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48601 O/Transf In-GF/Realignment	5,024,958	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	5,024,958	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	500,000	500,000	500,000	500,000	1,565,376
TOTAL CANCELLATION OF OBLIGATED FB	0	500,000	500,000	500,000	500,000	1,565,376
TOTAL REVENUES	6,168,234	5,000,966	5,000,966	5,000,000	5,000,000	6,065,376
Total Revenues	6,168,234	5,000,966	5,000,966	5,000,000	5,000,000	6,065,376
Total Expenditures	5,027,060	5,000,966	5,000,966	5,000,000	5,000,000	6,065,376
Net County Costs	-1,141,174	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0248 - LOCAL H & W TRUST-SOCIAL SRV**
 Fund: **0248 - LOCAL H & W TRUST-SOCIAL SRVS**
 Function: **PUBLIC ASSISTANCE**
 Activity: **OTHER ASSISSTANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	10,329	7,000	7,000	5,744	0	0
TOTAL OTHER CHARGES	10,329	7,000	7,000	5,744	0	0
PROVISIONS FOR CONTINGENCIES						
59900 Appropriation for Contingency	0	3,438,583	3,431,783	4,219,004	0	0
TOTAL PROVISIONS FOR CONTINGENCIES	0	3,438,583	3,431,783	4,219,004	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	5,171,112	2,659,861	2,666,661	1,816,426	9,218,523	9,221,613
TOTAL OTHER FINANCING USES	5,171,112	2,659,861	2,666,661	1,816,426	9,218,523	9,221,613
TOTAL EXPENDITURES	5,181,441	6,105,444	6,105,444	6,041,174	9,218,523	9,221,613
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	146,453	25,000	25,000	125,708	118,000	118,000
44103 Interest-FMV Adjustments	48,682	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	195,135	25,000	25,000	125,708	118,000	118,000
INTERGOVERNMENTAL REVENUES						
45096 St Contr H/W Wlfr Sbfd-Stab	19,000	19,000	19,000	19,000	19,000	19,000
45242 St Contrib Fr H/W Wlfr Sbfd	5,324,909	5,297,006	5,297,006	5,327,128	5,327,128	5,327,128
45243 St Contr H/W Wlfr Sbfd-Growth	27,903	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	5,371,812	5,316,006	5,316,006	5,346,128	5,346,128	5,346,128
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48600 O/T in - from GF	569,338	569,338	569,338	569,338	569,338	569,338
TOTAL OTHER FINANCING SOURCES	569,338	569,338	569,338	569,338	569,338	569,338
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	195,100	195,100	0	3,185,057	3,188,147
TOTAL CANCELLATION OF OBLIGATED FB	0	195,100	195,100	0	3,185,057	3,188,147
TOTAL REVENUES	6,136,285	6,105,444	6,105,444	6,041,174	9,218,523	9,221,613
Total Revenues	6,136,285	6,105,444	6,105,444	6,041,174	9,218,523	9,221,613
Total Expenditures	5,181,441	6,105,444	6,105,444	6,041,174	9,218,523	9,221,613
Net County Costs	-954,844	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0250 - 2010 HOME PROGRAM**
 Fund: **0250 - 2010 HOME PROGRAM**
 Function: **PUBLIC ASSISTANCE**
 Activity: **OTHER ASSISTANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	124	0	0	109	0	0
TOTAL OTHER CHARGES	124	0	0	109	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	800	800	2,270	2,700	2,700
TOTAL INCREASES IN RESERVES	0	800	800	2,270	2,700	2,700
TOTAL EXPENDITURES	124	800	800	2,379	2,700	2,700
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,703	800	800	2,379	2,700	2,700
44103 Interest-FMV Adjustments	-2,032	0	0	0	0	0
44111 Program Income	5,811	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	5,482	800	800	2,379	2,700	2,700
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	5,482	800	800	2,379	2,700	2,700
Total Revenues	5,482	800	800	2,379	2,700	2,700
Total Expenditures	124	800	800	2,379	2,700	2,700
Net County Costs	-5,358	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2728 - CUPA JUDGEMENT/SETTLEMENT**
 Fund: **0251 - CUPA JUDGEMENT/SETTLEMENT**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52136 Computer Hardware	0	5,000	5,000	5,000	5,000	5,000
TOTAL SERVICES AND SUPPLIES	0	5,000	5,000	5,000	5,000	5,000
OTHER CHARGES						
53401 Treasury Fee	32	0	0	29	0	0
TOTAL OTHER CHARGES	32	0	0	29	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	32	5,000	5,000	5,029	5,000	5,000
REVENUES						
FINES, FORFEITURES, PENALTIES						
43204 Judgements/Damages & Settlement	10,875	0	0	0	0	0
TOTAL FINES, FORFEITURES, PENALTIES	10,875	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	452	150	150	615	630	630
44103 Interest-FMV Adjustments	-644	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-192	150	150	615	630	630
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	4,850	4,850	4,414	4,370	4,370
TOTAL CANCELLATION OF OBLIGATED FB	0	4,850	4,850	4,414	4,370	4,370
TOTAL REVENUES	10,683	5,000	5,000	5,029	5,000	5,000
Total Revenues	10,683	5,000	5,000	5,029	5,000	5,000
Total Expenditures	32	5,000	5,000	5,029	5,000	5,000
Net County Costs	-10,651	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0252 - EMERGENCY MEDICAL SERVICES**
Fund: **0252 - EMERGENCY MEDICAL SERVICES**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52201 Hospital Expense	27,448	35,000	35,000	35,000	35,000	35,000
52211 Physician Expense	64,002	100,000	100,000	100,000	100,000	100,000
TOTAL SERVICES AND SUPPLIES	91,450	135,000	135,000	135,000	135,000	135,000
OTHER CHARGES						
53401 Treasury Fee	478	909	909	909	0	0
TOTAL OTHER CHARGES	478	909	909	909	0	0
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	90,708	90,708	90,708	90,708	0	0
56212 Operating Transf Out-Public HI	0	0	0	0	90,708	90,708
TOTAL OTHER FINANCING USES	90,708	90,708	90,708	90,708	90,708	90,708
TOTAL EXPENDITURES	182,636	226,617	226,617	226,617	225,708	225,708
REVENUES						
FINES, FORFEITURES, PENALTIES						
43106 Administrative Service Revenue	9,384	0	0	0	0	0
43107 Hospital Service Revenue	21,115	0	0	0	0	0
43108 Physician Revenue	51,289	2,200	2,200	2,200	2,200	2,200
43109 Unallocated Revenue	14,358	0	0	0	0	0
43210 Other Court Fines	393	100,000	100,000	100,000	100,000	100,000
TOTAL FINES, FORFEITURES, PENALTIES	96,539	102,200	102,200	102,200	102,200	102,200
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,719	5,000	5,000	5,000	4,091	4,091
44103 Interest-FMV Adjustments	6,672	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	13,391	5,000	5,000	5,000	4,091	4,091
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	119,417	119,417	119,417	119,417	119,417
TOTAL CANCELLATION OF OBLIGATED FB	0	119,417	119,417	119,417	119,417	119,417
TOTAL REVENUES	109,930	226,617	226,617	226,617	225,708	225,708
Total Revenues	109,930	226,617	226,617	226,617	225,708	225,708
Total Expenditures	182,636	226,617	226,617	226,617	225,708	225,708
Net County Costs	72,706	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **0253 - CDBG PI FUND**
 Fund: **0253 - CDBG PI FUND**
 Function: **GENERAL**
 Activity: **OTHER ASSISTANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	1,134	10,000	10,000	0	20,000	20,000
TOTAL SERVICES AND SUPPLIES	1,134	10,000	10,000	0	20,000	20,000
OTHER CHARGES						
53401 Treasury Fee	361	0	0	267	0	0
53641 IF DS Admin Services	2,108	0	0	6,459	17,224	17,724
TOTAL OTHER CHARGES	2,469	0	0	6,726	17,224	17,724
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	3,603	10,000	10,000	6,726	37,224	37,724
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	5,041	3,000	3,000	5,836	5,400	5,400
44103 Interest-FMV Adjustments	-1,189	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	3,852	3,000	3,000	5,836	5,400	5,400
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	7,000	7,000	890	31,824	32,324
TOTAL CANCELLATION OF OBLIGATED FB	0	7,000	7,000	890	31,824	32,324
TOTAL REVENUES	3,852	10,000	10,000	6,726	37,224	37,724
Total Revenues	3,852	10,000	10,000	6,726	37,224	37,724
Total Expenditures	3,603	10,000	10,000	6,726	37,224	37,724
Net County Costs	-249	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0255 - PLAN CHECK & INSPECTION FEES**
 Fund: **0255 - PLAN CHECK & INSPECTION FEES**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	400	0	0	299	0	0
TOTAL OTHER CHARGES	400	0	0	299	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	3,500	3,500	6,235	6,300	6,300
TOTAL INCREASES IN RESERVES	0	3,500	3,500	6,235	6,300	6,300
TOTAL EXPENDITURES	400	3,500	3,500	6,534	6,300	6,300
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	5,596	3,500	3,500	6,534	6,300	6,300
44103 Interest-FMV Adjustments	-1,499	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,097	3,500	3,500	6,534	6,300	6,300
TOTAL REVENUES	4,097	3,500	3,500	6,534	6,300	6,300
Total Revenues	4,097	3,500	3,500	6,534	6,300	6,300
Total Expenditures	400	3,500	3,500	6,534	6,300	6,300
Net County Costs	-3,697	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **4109 - MHSA HOUSING PROGRAM**
 Fund: **0256 - MHSA HOUSING PROGRAM**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	121	100	100	39	0	0
TOTAL OTHER CHARGES	121	100	100	39	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	900	900	823	200	200
TOTAL INCREASES IN RESERVES	0	900	900	823	200	200
OTHER FINANCING USES						
56208 Operating Transfers Out-MHSA	89,362	0	0	0	0	0
TOTAL OTHER FINANCING USES	89,362	0	0	0	0	0
TOTAL EXPENDITURES	89,483	1,000	1,000	862	200	200
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,686	1,000	1,000	0	200	200
44102 Interest	0	0	0	862	0	0
44103 Interest-FMV Adjustments	-452	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,234	1,000	1,000	862	200	200
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	1,234	1,000	1,000	862	200	200
Total Revenues	1,234	1,000	1,000	862	200	200
Total Expenditures	89,483	1,000	1,000	862	200	200
Net County Costs	88,249	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0257 - MENTAL HEALTH ALCOHOL PROGRA**
 Fund: **0257 - MENTAL HEALTH ALCOHOL PROGRAM**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	290	220	220	222	0	0
TOTAL OTHER CHARGES	290	220	220	222	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	7,780	7,780	15,208	7,275	7,275
TOTAL INCREASES IN RESERVES	0	7,780	7,780	15,208	7,275	7,275
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	290	8,000	8,000	15,430	7,275	7,275
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	11,181	6,000	6,000	10,561	5,000	5,000
TOTAL FINES, FORFEITURES, PENALTIES	11,181	6,000	6,000	10,561	5,000	5,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	4,052	2,000	2,000	4,869	2,275	2,275
44103 Interest-FMV Adjustments	-1,621	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,431	2,000	2,000	4,869	2,275	2,275
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	13,612	8,000	8,000	15,430	7,275	7,275
Total Revenues	13,612	8,000	8,000	15,430	7,275	7,275
Total Expenditures	290	8,000	8,000	15,430	7,275	7,275
Net County Costs	-13,322	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **4154 - HOMELESS FUNDING RESOURCES**
Fund: **0260 - HOMELESS FUNDING RESOURCES**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	456	0	0	0	0	0
TOTAL OTHER CHARGES	456	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	222,886	193,869	0	0	0
56212 Operating Transf Out-Public HI	234,949	0	0	193,869	3,525,448	3,525,448
TOTAL OTHER FINANCING USES	234,949	222,886	193,869	193,869	3,525,448	3,525,448
TOTAL EXPENDITURES	235,405	222,886	193,869	193,869	3,525,448	3,525,448
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,378	0	0	0	0	0
44103 Interest-FMV Adjustments	10,277	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	16,655	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45111 St Grant	0	116,333	116,333	116,333	3,525,448	3,525,448
TOTAL INTERGOVERNMENTAL REVENUES	0	116,333	116,333	116,333	3,525,448	3,525,448
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	106,553	77,536	77,536	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	106,553	77,536	77,536	0	0
TOTAL REVENUES	16,655	222,886	193,869	193,869	3,525,448	3,525,448
Total Revenues	16,655	222,886	193,869	193,869	3,525,448	3,525,448
Total Expenditures	235,405	222,886	193,869	193,869	3,525,448	3,525,448
Net County Costs	218,750	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **0262 - CJ FACILITIES CONSTRUCTION**
 Fund: **0262 - CJ FACILITIES CONSTRUCTION**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	153	500	500	0	0	0
TOTAL OTHER CHARGES	153	500	500	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	113,100	113,100	144,000	144,000	0
TOTAL INCREASES IN RESERVES	0	113,100	113,100	144,000	144,000	0
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	0	0	0	0	0	175,000
TOTAL OTHER FINANCING USES	0	0	0	0	0	175,000
TOTAL EXPENDITURES	153	113,600	113,600	144,000	144,000	175,000
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	152,317	112,000	112,000	140,000	140,000	140,000
TOTAL FINES, FORFEITURES, PENALTIES	152,317	112,000	112,000	140,000	140,000	140,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,985	1,600	1,600	4,000	4,000	4,000
44103 Interest-FMV Adjustments	7,623	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	9,608	1,600	1,600	4,000	4,000	4,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	31,000
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	31,000
TOTAL REVENUES	161,925	113,600	113,600	144,000	144,000	175,000
Total Revenues	161,925	113,600	113,600	144,000	144,000	175,000
Total Expenditures	153	113,600	113,600	144,000	144,000	175,000
Net County Costs	-161,772	0	0	0	0	0

COUNTY OF SUTTER
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Unit Title: **0263 - RESTRICTIVE COVENANT MODIFIC**
 Fund: **0263 - RESTRICTIVE COVENANT MODIFICAT**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	22	200	200	0	0	0
TOTAL OTHER CHARGES	22	200	200	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	10,000	10,000	0	0	0
TOTAL INCREASES IN RESERVES	0	10,000	10,000	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	0	0	18,000	18,000
TOTAL OTHER FINANCING USES	0	0	0	0	18,000	18,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	311	200	200	0	0	0
44103 Interest-FMV Adjustments	-914	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-603	200	200	0	0	0
CHARGES FOR SERVICES						
46204 Restrictive Covenant Fees	17,260	10,000	10,000	0	18,000	18,000
TOTAL CHARGES FOR SERVICES	17,260	10,000	10,000	0	18,000	18,000
Total Revenues	16,657	10,200	10,200	0	18,000	18,000
Total Expenditures	22	10,200	10,200	0	18,000	18,000
Net County Costs	-16,635	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2221 - LOCAL ANTI-DRUG PROGRAM**
 Fund: **0264 - LOCAL ANTI-DRUG PROGRAMS**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	123	126	126	95	0	0
TOTAL OTHER CHARGES	123	126	126	95	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	10,082	10,082	1,513	1,513	1,513
TOTAL INCREASES IN RESERVES	0	10,082	10,082	1,513	1,513	1,513
TOTAL EXPENDITURES	123	10,208	10,208	1,608	1,513	1,513
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,720	1,608	1,608	1,608	1,513	1,513
44103 Interest-FMV Adjustments	-480	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,240	1,608	1,608	1,608	1,513	1,513
MISCELLANEOUS REVENUES						
47522 DA Asset Forfeiture	375	8,600	8,600	0	0	0
TOTAL MISCELLANEOUS REVENUES	375	8,600	8,600	0	0	0
TOTAL REVENUES	1,615	10,208	10,208	1,608	1,513	1,513
Total Revenues	1,615	10,208	10,208	1,608	1,513	1,513
Total Expenditures	123	10,208	10,208	1,608	1,513	1,513
Net County Costs	-1,492	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0266 - COMM SVC-SMIP**
 Fund: **0266 - COMM SVC-SMIP**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	16	0	0	12	0	0
TOTAL OTHER CHARGES	16	0	0	12	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	550	550	251	360	360
TOTAL INCREASES IN RESERVES	0	550	550	251	360	360
TOTAL EXPENDITURES	16	550	550	263	360	360
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42700 Admin Fees-from other Agencies	240	150	150	0	0	0
TOTAL LICENSES, PERMITS, FRANCHISES	240	150	150	0	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	222	400	400	263	360	360
44103 Interest-FMV Adjustments	-71	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	151	400	400	263	360	360
TOTAL REVENUES	391	550	550	263	360	360
Total Revenues	391	550	550	263	360	360
Total Expenditures	16	550	550	263	360	360
Net County Costs	-375	0	0	0	0	0

COUNTY OF SUTTER
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Unit Title: **0267 - CHILD ABUSE TRUST**
Fund: **0267 - CHILD ABUSE TRUST**
Function: **PUBLIC ASSISTANCE**
Activity: **OTHER ASSISTANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	434	300	300	312	0	0
TOTAL OTHER CHARGES	434	300	300	312	0	0
PROVISIONS FOR CONTINGENCIES						
59900 Appropriation for Contingency	0	1,700	1,700	22,246	0	0
TOTAL PROVISIONS FOR CONTINGENCIES	0	1,700	1,700	22,246	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	38,724	112,500	112,500	137,500	37,270	37,270
TOTAL OTHER FINANCING USES	38,724	112,500	112,500	137,500	37,270	37,270
TOTAL EXPENDITURES	39,158	114,500	114,500	160,058	37,270	37,270
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,029	2,000	2,000	6,848	5,700	5,700
44103 Interest-FMV Adjustments	335	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,364	2,000	2,000	6,848	5,700	5,700
INTERGOVERNMENTAL REVENUES						
45104 St Child Abuse Trust	25,647	25,000	25,000	23,000	23,000	23,000
TOTAL INTERGOVERNMENTAL REVENUES	25,647	25,000	25,000	23,000	23,000	23,000
CHARGES FOR SERVICES						
46210 Recording Fees Recorder	10,696	13,000	13,000	8,294	8,570	8,570
TOTAL CHARGES FOR SERVICES	10,696	13,000	13,000	8,294	8,570	8,570
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realignmnt	4,439	74,500	74,500	106,206	0	0
TOTAL OTHER FINANCING SOURCES	4,439	74,500	74,500	106,206	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	47,146	114,500	114,500	144,348	37,270	37,270
Total Revenues	47,146	114,500	114,500	144,348	37,270	37,270
Total Expenditures	39,158	114,500	114,500	160,058	37,270	37,270
Net County Costs	-7,988	0	0	15,710	0	0

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Detail of Financing Sources and Financing Uses
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Unit Title: **5501 - CASP CERTIFICATION & TRAININ**
 Fund: **0268 - CASP CERTIFICATION & TRAINING**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52232 Employment Training	160	1,000	1,000	0	3,000	3,000
TOTAL SERVICES AND SUPPLIES	160	1,000	1,000	0	3,000	3,000
OTHER CHARGES						
53401 Treasury Fee	19	0	0	17	0	0
TOTAL OTHER CHARGES	19	0	0	17	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	3,100	3,100	3,507	1,360	1,360
TOTAL INCREASES IN RESERVES	0	3,100	3,100	3,507	1,360	1,360
TOTAL EXPENDITURES	179	4,100	4,100	3,524	4,360	4,360
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42300 Construction Permits	5,270	4,000	4,000	3,161	4,000	4,000
TOTAL LICENSES, PERMITS, FRANCHISES	5,270	4,000	4,000	3,161	4,000	4,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	260	100	100	363	360	360
44103 Interest-FMV Adjustments	-319	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-59	100	100	363	360	360
TOTAL REVENUES	5,211	4,100	4,100	3,524	4,360	4,360
Total Revenues	5,211	4,100	4,100	3,524	4,360	4,360
Total Expenditures	179	4,100	4,100	3,524	4,360	4,360
Net County Costs	-5,032	0	0	0	0	0

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Unit Title: **0270 - WRAP AROUND SPECIAL REV FUND**
Fund: **0270 - WRAP AROUND SPECIAL REV FUND**
Function: **PUBLIC ASSISTANCE**
Activity: **AID PROGRAMS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	939	800	800	540	0	0
TOTAL OTHER CHARGES	939	800	800	540	0	0
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	434,777	434,784	434,784	434,784	478,255	478,255
TOTAL OTHER FINANCING USES	434,777	434,784	434,784	434,784	478,255	478,255
TOTAL EXPENDITURES	435,716	435,584	435,584	435,324	478,255	478,255
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	13,390	2,000	2,000	11,600	11,060	11,060
44103 Interest-FMV Adjustments	9,715	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	23,105	2,000	2,000	11,600	11,060	11,060
INTERGOVERNMENTAL REVENUES						
45183 St Wrap-Around	0	0	0	0	56,694	56,694
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	56,694	56,694
CHARGES FOR SERVICES						
46507 IF Foster Care	29,521	51,540	51,540	46,408	0	0
TOTAL CHARGES FOR SERVICES	29,521	51,540	51,540	46,408	0	0
MISCELLANEOUS REVENUES						
47540 Refund	281,433	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	281,433	0	0	0	0	0
OTHER FINANCING SOURCES						
48613 Operating Tran In-from SS	0	0	0	0	302,043	302,043
48640 Operating Transf In-Realigmnt	0	0	0	27,250	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	27,250	302,043	302,043
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	382,044	382,044	350,066	108,458	108,458
TOTAL CANCELLATION OF OBLIGATED FB	0	382,044	382,044	350,066	108,458	108,458
TOTAL REVENUES	334,059	435,584	435,584	435,324	478,255	478,255
Total Revenues	334,059	435,584	435,584	435,324	478,255	478,255
Total Expenditures	435,716	435,584	435,584	435,324	478,255	478,255
Net County Costs	101,657	0	0	0	0	0

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Unit Title: **4122 - BH QUALITY IMPROV PRGRM**
 Fund: **0271 - BH QUALITY IMPROV PRGRM**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	536	400	400	396	0	0
TOTAL OTHER CHARGES	536	400	400	396	0	0
OTHER FINANCING USES						
56207 Operating Transfers Out-BH	247,564	555,128	555,128	160,392	378,222	378,222
TOTAL OTHER FINANCING USES	247,564	555,128	555,128	160,392	378,222	378,222
TOTAL EXPENDITURES	248,100	555,528	555,528	160,788	378,222	378,222
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	7,518	2,000	2,000	8,663	2,600	2,600
44103 Interest-FMV Adjustments	-3,433	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,085	2,000	2,000	8,663	2,600	2,600
INTERGOVERNMENTAL REVENUES						
45306 Fed Grant	278,959	252,553	252,553	147,064	0	0
TOTAL INTERGOVERNMENTAL REVENUES	278,959	252,553	252,553	147,064	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	300,975	300,975	0	375,622	375,622
TOTAL CANCELLATION OF OBLIGATED FB	0	300,975	300,975	0	375,622	375,622
TOTAL REVENUES	283,044	555,528	555,528	155,727	378,222	378,222
Total Revenues	283,044	555,528	555,528	155,727	378,222	378,222
Total Expenditures	248,100	555,528	555,528	160,788	378,222	378,222
Net County Costs	-34,944	0	0	5,061	0	0

COUNTY OF SUTTER
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Unit Title: **2220 - LOCAL INNOVATION**
 Fund: **0273 - LOCAL INNOVATION**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	672	0	0	0	0	0
TOTAL OTHER CHARGES	672	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	6,400	6,400	71,299	14,139	14,139
TOTAL INCREASES IN RESERVES	0	6,400	6,400	71,299	14,139	14,139
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	672	6,400	6,400	71,299	14,139	14,139
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	9,453	6,400	6,400	12,400	13,000	13,000
44103 Interest-FMV Adjustments	-7,077	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,376	6,400	6,400	12,400	13,000	13,000
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realigmnt	94,566	0	0	58,899	1,139	1,139
TOTAL OTHER FINANCING SOURCES	94,566	0	0	58,899	1,139	1,139
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	96,942	6,400	6,400	71,299	14,139	14,139
Total Revenues	96,942	6,400	6,400	71,299	14,139	14,139
Total Expenditures	672	6,400	6,400	71,299	14,139	14,139
Net County Costs	-96,270	0	0	0	0	0

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Unit Title: **2126 - CIVIL PENALTIES**
 Fund: **0274 - CIVIL PENALTIES**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	301	143	143	251	0	0
TOTAL OTHER CHARGES	301	143	143	251	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	31,215	31,215	10,241	10,552	10,550
TOTAL INCREASES IN RESERVES	0	31,215	31,215	10,241	10,552	10,550
TOTAL EXPENDITURES	301	31,358	31,358	10,492	10,552	10,550
REVENUES						
FINES, FORFEITURES, PENALTIES						
43204 Judgements/Damages & Settlemnt	39,688	30,000	30,000	5,000	5,000	5,000
TOTAL FINES, FORFEITURES, PENALTIES	39,688	30,000	30,000	5,000	5,000	5,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	4,186	1,358	1,358	5,492	5,550	5,550
44103 Interest-FMV Adjustments	-3,085	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,101	1,358	1,358	5,492	5,550	5,550
TOTAL REVENUES	40,789	31,358	31,358	10,492	10,550	10,550
Total Revenues	40,789	31,358	31,358	10,492	10,550	10,550
Total Expenditures	301	31,358	31,358	10,492	10,552	10,550
Net County Costs	-40,488	0	0	0	2	0

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Unit Title: **0277 - OPIOID SETTLEMENT FUND**
 Fund: **0277 - OPIOID SETTLEMENT FUND**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	5	0	0	971	0	0
TOTAL OTHER CHARGES	5	0	0	971	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	397,198	0	0
TOTAL INCREASES IN RESERVES	0	0	0	397,198	0	0
OTHER FINANCING USES						
56207 Operating Transfers Out-BH	0	40,000	40,000	40,000	668,250	668,250
TOTAL OTHER FINANCING USES	0	40,000	40,000	40,000	668,250	668,250
TOTAL EXPENDITURES	5	40,000	40,000	438,169	668,250	668,250
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	57	0	0	21,274	19,000	19,000
44103 Interest-FMV Adjustments	-42,900	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-42,843	0	0	21,274	19,000	19,000
INTERGOVERNMENTAL REVENUES						
45131 St Other Revenue	840,448	0	0	416,896	360,000	360,000
TOTAL INTERGOVERNMENTAL REVENUES	840,448	0	0	416,896	360,000	360,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	40,000	40,000	0	289,250	289,250
TOTAL CANCELLATION OF OBLIGATED FB	0	40,000	40,000	0	289,250	289,250
TOTAL REVENUES	797,605	40,000	40,000	438,170	668,250	668,250
Total Revenues	797,605	40,000	40,000	438,170	668,250	668,250
Total Expenditures	5	40,000	40,000	438,169	668,250	668,250
Net County Costs	-797,600	0	0	-1	0	0

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Unit Title: **4151 - COVID-19 CRISIS RESPONSE**
 Fund: **0278 - COVID-19 CRISIS RESPONSE**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	1,653	0	0	0	0	0
TOTAL OTHER CHARGES	1,653	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	1,616,720	0	0	0	0	0
TOTAL OTHER FINANCING USES	1,616,720	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	25,422	0	0	0	0	0
44103 Interest-FMV Adjustments	37,091	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	62,513	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
Total Revenues	62,513	0	0	0	0	0
Total Expenditures	1,618,373	0	0	0	0	0
Net County Costs	1,555,860	0	0	0	0	0

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Unit Title: **0280 - SOCIAL SECURITY TRUNCATION P**
 Fund: **0280 - SOCIAL SECURITY TRUNCATION PGM**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	276	249	249	0	0	0
TOTAL OTHER CHARGES	276	249	249	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	14,751	14,751	0	0	0
TOTAL INCREASES IN RESERVES	0	14,751	14,751	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	3,853	0	0	0	0	0
44103 Interest-FMV Adjustments	-1,034	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,819	0	0	0	0	0
CHARGES FOR SERVICES						
46201 Truncation Project Fees	36	15,000	15,000	0	0	0
TOTAL CHARGES FOR SERVICES	36	15,000	15,000	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
Total Revenues	2,855	15,000	15,000	0	0	0
Total Expenditures	276	15,000	15,000	0	0	0
Net County Costs	-2,579	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **4153 - CARES ACT FUNDING**
 Fund: **0281 - CARES ACT FUNDING**
 Function: **PUBLIC ASSISTANCE**
 Activity: **ADMINISTRATION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	25	0	0	0	0	0
TOTAL OTHER CHARGES	25	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	355	0	0	0	0	0
44103 Interest-FMV Adjustments	-95	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	260	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
Total Revenues	260	0	0	0	0	0
Total Expenditures	25	0	0	0	0	0
Net County Costs	-235	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0282 - PUBLIC SAFETY AUGMENTATION**
Fund: **0282 - PUBLIC SAFETY AUGMENTATION**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	1,855	0	0	0	0	0
TOTAL OTHER CHARGES	1,855	0	0	0	0	0
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	11,768,524	11,434,698	11,434,698	11,479,698	11,646,029	11,646,029
TOTAL OTHER FINANCING USES	11,768,524	11,434,698	11,434,698	11,479,698	11,646,029	11,646,029
TOTAL EXPENDITURES	11,770,379	11,434,698	11,434,698	11,479,698	11,646,029	11,646,029
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	26,975	5,000	5,000	50,000	50,000	50,000
44103 Interest-FMV Adjustments	-4,848	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	22,127	5,000	5,000	50,000	50,000	50,000
INTERGOVERNMENTAL REVENUES						
45155 St Contribution PSAF, Prop 172	11,768,524	11,429,698	11,429,698	11,429,698	11,596,029	11,596,029
TOTAL INTERGOVERNMENTAL REVENUES	11,768,524	11,429,698	11,429,698	11,429,698	11,596,029	11,596,029
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	11,790,651	11,434,698	11,434,698	11,479,698	11,646,029	11,646,029
Total Revenues	11,790,651	11,434,698	11,434,698	11,479,698	11,646,029	11,646,029
Total Expenditures	11,770,379	11,434,698	11,434,698	11,479,698	11,646,029	11,646,029
Net County Costs	-20,272	0	0	0	0	0

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0284 - CDBG HOUSING REHAB 04-STBG19**
 Fund: **0284 - CDBG HOUSING REHAB 04-STBG1979**
 Function: **PUBLIC ASSISTANCE**
 Activity: **OTHER ASSISTANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	543	0	0	403	0	0
TOTAL OTHER CHARGES	543	0	0	403	0	0
PROVISIONS FOR CONTINGENCIES						
59900 Appropriation for Contingency	0	4,500	4,500	8,404	8,100	8,100
TOTAL PROVISIONS FOR CONTINGENCIES	0	4,500	4,500	8,404	8,100	8,100
TOTAL EXPENDITURES	543	4,500	4,500	8,807	8,100	8,100
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	7,582	4,500	4,500	8,807	8,100	8,100
44103 Interest-FMV Adjustments	-2,031	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	5,551	4,500	4,500	8,807	8,100	8,100
TOTAL REVENUES	5,551	4,500	4,500	8,807	8,100	8,100
Total Revenues	5,551	4,500	4,500	8,807	8,100	8,100
Total Expenditures	543	4,500	4,500	8,807	8,100	8,100
Net County Costs	-5,008	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0285 - SHERIFF'S FED ASSET SEIZURE**
 Fund: **0285 - SHERIFF'S FED ASSET SEIZURE**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	608	0	0	0	0	0
TOTAL OTHER CHARGES	608	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	3,400	3,400	11,549	10,550	0
TOTAL INCREASES IN RESERVES	0	3,400	3,400	11,549	10,550	0
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	0	0	0	0	0	72,000
TOTAL OTHER FINANCING USES	0	0	0	0	0	72,000
TOTAL EXPENDITURES	608	3,400	3,400	11,549	10,550	72,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	8,506	3,400	3,400	10,550	10,550	10,550
44103 Interest-FMV Adjustments	-3,185	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	5,321	3,400	3,400	10,550	10,550	10,550
MISCELLANEOUS REVENUES						
47534 Sheriff Asset Seizure	19,099	0	0	999	0	0
TOTAL MISCELLANEOUS REVENUES	19,099	0	0	999	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	61,450
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	61,450
TOTAL REVENUES	24,420	3,400	3,400	11,549	10,550	72,000
Total Revenues	24,420	3,400	3,400	11,549	10,550	72,000
Total Expenditures	608	3,400	3,400	11,549	10,550	72,000
Net County Costs	-23,812	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0286 - SHERIFF ASSET SEIZURE NET5**
 Fund: **0286 - SHERIFF ASSET SEIZURE NET5**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	61	0	0	0	0	0
TOTAL OTHER CHARGES	61	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	326	326	1,060	1,060	1,060
TOTAL INCREASES IN RESERVES	0	326	326	1,060	1,060	1,060
TOTAL EXPENDITURES	61	326	326	1,060	1,060	1,060
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	859	326	326	1,060	1,060	1,060
44103 Interest-FMV Adjustments	-230	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	629	326	326	1,060	1,060	1,060
TOTAL REVENUES	629	326	326	1,060	1,060	1,060
Total Revenues	629	326	326	1,060	1,060	1,060
Total Expenditures	61	326	326	1,060	1,060	1,060
Net County Costs	-568	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0287 - VITAL/STATISTICS TRUST-HEALT**
 Fund: **0287 - VITAL/STATISTICS TRUST-HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	84	190	190	190	0	0
TOTAL OTHER CHARGES	84	190	190	190	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	1,062	28,287	28,287	28,287	0	0
56212 Operating Transf Out-Public HI	0	0	0	0	33,671	33,671
TOTAL OTHER FINANCING USES	1,062	28,287	28,287	28,287	33,671	33,671
TOTAL EXPENDITURES	1,146	28,477	28,477	28,477	33,671	33,671
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,160	1,000	1,000	1,000	810	810
44103 Interest-FMV Adjustments	309	-500	-500	-500	-500	-500
TOTAL REVENUE USE MONEY PROPERTY	1,469	500	500	500	310	310
CHARGES FOR SERVICES						
46210 Recording Fees Recorder	6,630	6,000	6,000	6,000	6,000	6,000
TOTAL CHARGES FOR SERVICES	6,630	6,000	6,000	6,000	6,000	6,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	21,977	21,977	21,977	27,361	27,361
TOTAL CANCELLATION OF OBLIGATED FB	0	21,977	21,977	21,977	27,361	27,361
TOTAL REVENUES	8,099	28,477	28,477	28,477	33,671	33,671
Total Revenues	8,099	28,477	28,477	28,477	33,671	33,671
Total Expenditures	1,146	28,477	28,477	28,477	33,671	33,671
Net County Costs	-6,953	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0288 - VITAL/STATISTICS TRUST-RECOR**
 Fund: **0288 - VITAL/STATISTICS TRUST-RECORDR**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	117	114	114	0	0	0
TOTAL OTHER CHARGES	117	114	114	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	12,886	12,886	0	0	0
TOTAL INCREASES IN RESERVES	0	12,886	12,886	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	36,000	44,000	0	26,000	20,000
TOTAL OTHER FINANCING USES	0	36,000	44,000	0	26,000	20,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,642	0	0	0	0	0
44103 Interest-FMV Adjustments	-243	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,399	0	0	0	0	0
CHARGES FOR SERVICES						
46208 Vital Records Improve Project	11,767	13,000	13,000	0	13,000	13,000
TOTAL CHARGES FOR SERVICES	11,767	13,000	13,000	0	13,000	13,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	36,000	44,000	0	13,000	7,000
TOTAL CANCELLATION OF OBLIGATED FB	0	36,000	44,000	0	13,000	7,000
Total Revenues	13,166	49,000	57,000	0	26,000	20,000
Total Expenditures	117	49,000	57,000	0	26,000	20,000
Net County Costs	-13,049	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **4135 - PROP 56 TOBACCO TRUST**
 Fund: **0291 - PROP 56 TOBACCO TRUST**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	191	289	289	200	0	0
TOTAL OTHER CHARGES	191	289	289	200	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	1,211	1,211	1,073	1,330	1,300
TOTAL INCREASES IN RESERVES	0	1,211	1,211	1,073	1,330	1,300
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	150,000	186,136	186,136	0	0	0
56212 Operating Transf Out-Public HI	0	0	0	150,000	168,068	168,068
TOTAL OTHER FINANCING USES	150,000	186,136	186,136	150,000	168,068	168,068
TOTAL EXPENDITURES	150,191	187,636	187,636	151,273	169,398	169,368
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,655	1,500	1,500	1,273	1,300	1,300
44103 Interest-FMV Adjustments	5,661	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	8,316	1,500	1,500	1,273	1,300	1,300
INTERGOVERNMENTAL REVENUES						
45221 St Tobacco Control	150,000	186,136	186,136	150,000	168,068	168,068
TOTAL INTERGOVERNMENTAL REVENUES	150,000	186,136	186,136	150,000	168,068	168,068
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
TOTAL REVENUES	158,316	187,636	187,636	151,273	169,368	169,368
Total Revenues	158,316	187,636	187,636	151,273	169,368	169,368
Total Expenditures	150,191	187,636	187,636	151,273	169,398	169,368
Net County Costs	-8,125	0	0	0	30	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2128 - DA FORFEITURE**
 Fund: **0293 - DA ASSET FORFEITURE TRUST**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	171	233	233	233	0	0
TOTAL OTHER CHARGES	171	233	233	233	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	10,967	10,967	2,569	2,667	2,667
TOTAL INCREASES IN RESERVES	0	10,967	10,967	2,569	2,667	2,667
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	0	0	0	77,440
TOTAL OTHER FINANCING USES	0	0	0	0	0	77,440
TOTAL EXPENDITURES	171	11,200	11,200	2,802	2,667	80,107
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,394	2,500	2,500	2,802	2,667	2,667
44103 Interest-FMV Adjustments	-661	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,733	2,500	2,500	2,802	2,667	2,667
MISCELLANEOUS REVENUES						
47522 DA Asset Forfeiture	384	8,700	8,700	0	0	0
TOTAL MISCELLANEOUS REVENUES	384	8,700	8,700	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	77,440
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	77,440
TOTAL REVENUES	2,117	11,200	11,200	2,802	2,667	80,107
Total Revenues	2,117	11,200	11,200	2,802	2,667	80,107
Total Expenditures	171	11,200	11,200	2,802	2,667	80,107
Net County Costs	-1,946	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0295 - INDIGENT BURIALS TRUST**
 Fund: **0295 - INDIGENT BURIALS TRUST**
 Function: **PUBLIC ASSISTANCE**
 Activity: **OTHER ASSISSTANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	2	0	0	0	0	0
TOTAL OTHER CHARGES	2	0	0	0	0	0
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	1,388	1,500	1,500	1,037	1,037	1,037
TOTAL OTHER FINANCING USES	1,388	1,500	1,500	1,037	1,037	1,037
TOTAL EXPENDITURES	1,390	1,500	1,500	1,037	1,037	1,037
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42400 Burial Permit Fees	1,398	1,500	1,500	1,000	1,000	1,000
TOTAL LICENSES, PERMITS, FRANCHISES	1,398	1,500	1,500	1,000	1,000	1,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	26	0	0	12	12	12
44103 Interest-FMV Adjustments	67	0	0	25	25	25
TOTAL REVENUE USE MONEY PROPERTY	93	0	0	37	37	37
TOTAL REVENUES	1,491	1,500	1,500	1,037	1,037	1,037
Total Revenues	1,491	1,500	1,500	1,037	1,037	1,037
Total Expenditures	1,390	1,500	1,500	1,037	1,037	1,037
Net County Costs	-101	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0298 - CHILD PASSENGER RESTRAINT-HL**
 Fund: **0298 - CHILD PASSENGER RESTRAINT-HLTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	1	5	5	5	0	0
TOTAL OTHER CHARGES	1	5	5	5	0	0
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	400	400	400	0	0
56212 Operating Transf Out-Public HI	0	0	0	0	400	400
TOTAL OTHER FINANCING USES	0	400	400	400	400	400
TOTAL EXPENDITURES	1	405	405	405	400	400
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	266	400	400	400	400	400
TOTAL FINES, FORFEITURES, PENALTIES	266	400	400	400	400	400
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	16	5	5	5	0	0
44103 Interest-FMV Adjustments	-22	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-6	5	5	5	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	260	405	405	405	400	400
Total Revenues	260	405	405	405	400	400
Total Expenditures	1	405	405	405	400	400
Net County Costs	-259	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0300 - DNA ID PROP 69 - LOCAL**
 Fund: **0300 - DNA ID PROP 69 - LOCAL**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	489	506	506	0	0	0
TOTAL OTHER CHARGES	489	506	506	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	14,294	14,294	26,284	25,000	10,000
TOTAL INCREASES IN RESERVES	0	14,294	14,294	26,284	25,000	10,000
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	34,675	12,000	12,000	7,716	24,000	24,000
TOTAL OTHER FINANCING USES	34,675	12,000	12,000	7,716	24,000	24,000
TOTAL EXPENDITURES	35,164	26,800	26,800	34,000	49,000	34,000
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	28,390	23,800	23,800	26,000	26,000	26,000
TOTAL FINES, FORFEITURES, PENALTIES	28,390	23,800	23,800	26,000	26,000	26,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,850	3,000	3,000	8,000	8,000	8,000
44103 Interest-FMV Adjustments	-1,456	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	5,394	3,000	3,000	8,000	8,000	8,000
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	33,784	26,800	26,800	34,000	34,000	34,000
Total Revenues	33,784	26,800	26,800	34,000	34,000	34,000
Total Expenditures	35,164	26,800	26,800	34,000	49,000	34,000
Net County Costs	1,380	0	0	0	15,000	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0324 - COUNTY WATER ZONE #2**
 Fund: **0324 - COUNTY WATER ZONE #2**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	1	1	1	1	1	1
TOTAL SERVICES AND SUPPLIES	1	1	1	1	1	1
OTHER CHARGES						
53401 Treasury Fee	42	0	0	32	0	0
TOTAL OTHER CHARGES	42	0	0	32	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	349	349	647	899	899
TOTAL INCREASES IN RESERVES	0	349	349	647	899	899
TOTAL EXPENDITURES	43	350	350	680	900	900
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	582	350	350	680	900	900
44103 Interest-FMV Adjustments	-156	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	426	350	350	680	900	900
TOTAL REVENUES	426	350	350	680	900	900
Total Revenues	426	350	350	680	900	900
Total Expenditures	43	350	350	680	900	900
Net County Costs	-383	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0326 - COUNTY WATER ZONE #4**
 Fund: **0326 - COUNTY WATER ZONE #4**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	34	21	21	21	19	19
TOTAL SERVICES AND SUPPLIES	34	21	21	21	19	19
OTHER CHARGES						
53401 Treasury Fee	568	0	0	438	0	0
53670 IF OH Cost Plan	-273	-12	-12	-12	495	495
TOTAL OTHER CHARGES	295	-12	-12	426	495	495
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	4,541	6,487	6,487
TOTAL INCREASES IN RESERVES	0	0	0	4,541	6,487	6,487
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	6,190	16,738	16,738	4,583	1,999	1,999
TOTAL OTHER FINANCING USES	6,190	16,738	16,738	4,583	1,999	1,999
TOTAL EXPENDITURES	6,519	16,747	16,747	9,571	9,000	9,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	7,944	4,500	4,500	9,571	9,000	9,000
44103 Interest-FMV Adjustments	-3,782	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,162	4,500	4,500	9,571	9,000	9,000
CHARGES FOR SERVICES						
46268 New Construction Drainage Fees	40,238	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	40,238	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	12,247	12,247	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	12,247	12,247	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	44,400	16,747	16,747	9,571	9,000	9,000
Total Revenues	44,400	16,747	16,747	9,571	9,000	9,000
Total Expenditures	6,519	16,747	16,747	9,571	9,000	9,000
Net County Costs	-37,881	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0327 - COUNTY WATER ZONE #5**
 Fund: **0327 - COUNTY WATER ZONE #5**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	79	49	49	49	39	39
TOTAL SERVICES AND SUPPLIES	79	49	49	49	39	39
OTHER CHARGES						
53401 Treasury Fee	1,095	0	0	814	0	0
53670 IF OH Cost Plan	-644	-112	-112	-112	911	911
TOTAL OTHER CHARGES	451	-112	-112	702	911	911
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	21,293	11,548	11,548
TOTAL INCREASES IN RESERVES	0	0	0	21,293	11,548	11,548
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	14,415	33,518	33,518	9,179	3,702	3,702
TOTAL OTHER FINANCING USES	14,415	33,518	33,518	9,179	3,702	3,702
TOTAL EXPENDITURES	14,945	33,455	33,455	31,223	16,200	16,200
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	15,308	9,000	9,000	17,801	16,200	16,200
44103 Interest-FMV Adjustments	-4,258	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	11,050	9,000	9,000	17,801	16,200	16,200
CHARGES FOR SERVICES						
46268 New Construction Drainage Fees	17,892	0	0	13,422	0	0
TOTAL CHARGES FOR SERVICES	17,892	0	0	13,422	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	24,455	24,455	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	24,455	24,455	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	28,942	33,455	33,455	31,223	16,200	16,200
Total Revenues	28,942	33,455	33,455	31,223	16,200	16,200
Total Expenditures	14,945	33,455	33,455	31,223	16,200	16,200
Net County Costs	-13,997	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0328 - COUNTY WATER ZONE #6**
 Fund: **0328 - COUNTY WATER ZONE #6**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	62	40	40	40	30	30
TOTAL SERVICES AND SUPPLIES	62	40	40	40	30	30
OTHER CHARGES						
53401 Treasury Fee	836	0	0	634	0	0
TOTAL OTHER CHARGES	836	0	0	634	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	73,467	9,702	9,702
TOTAL INCREASES IN RESERVES	0	0	0	73,467	9,702	9,702
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	11,508	25,959	25,959	7,109	2,868	2,868
TOTAL OTHER FINANCING USES	11,508	25,959	25,959	7,109	2,868	2,868
TOTAL EXPENDITURES	12,406	25,999	25,999	81,250	12,600	12,600
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	11,683	7,500	7,500	8,578	12,600	12,600
44103 Interest-FMV Adjustments	-3,290	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	8,393	7,500	7,500	8,578	12,600	12,600
CHARGES FOR SERVICES						
46268 New Construction Drainage Fees	14,610	0	0	72,672	0	0
TOTAL CHARGES FOR SERVICES	14,610	0	0	72,672	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	18,499	18,499	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	18,499	18,499	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	23,003	25,999	25,999	81,250	12,600	12,600
Total Revenues	23,003	25,999	25,999	81,250	12,600	12,600
Total Expenditures	12,406	25,999	25,999	81,250	12,600	12,600
Net County Costs	-10,597	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0329 - COUNTY WATER ZONE #7**
 Fund: **0329 - COUNTY WATER ZONE #7**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	29	18	18	18	15	15
TOTAL SERVICES AND SUPPLIES	29	18	18	18	15	15
OTHER CHARGES						
53401 Treasury Fee	482	0	0	432	0	0
53670 IF OH Cost Plan	-237	-42	-42	-42	340	340
TOTAL OTHER CHARGES	245	-42	-42	390	340	340
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	5,766	6,667	6,667
TOTAL INCREASES IN RESERVES	0	0	0	5,766	6,667	6,667
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	5,308	11,957	11,957	3,274	1,978	1,978
TOTAL OTHER FINANCING USES	5,308	11,957	11,957	3,274	1,978	1,978
TOTAL EXPENDITURES	5,582	11,933	11,933	9,448	9,000	9,000
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,627	3,600	3,600	9,448	9,000	9,000
44103 Interest-FMV Adjustments	-8,751	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-2,124	3,600	3,600	9,448	9,000	9,000
CHARGES FOR SERVICES						
46268 New Construction Drainage Fees	147,936	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	147,936	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	8,333	8,333	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	8,333	8,333	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	145,812	11,933	11,933	9,448	9,000	9,000
Total Revenues	145,812	11,933	11,933	9,448	9,000	9,000
Total Expenditures	5,582	11,933	11,933	9,448	9,000	9,000
Net County Costs	-140,230	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0330 - COUNTY WATER ZONE #8**
 Fund: **0330 - COUNTY WATER ZONE #8**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	3	2	2	2	1	1
TOTAL SERVICES AND SUPPLIES	3	2	2	2	1	1
OTHER CHARGES						
53401 Treasury Fee	32	0	0	24	0	0
53670 IF OH Cost Plan	-33	-2	-2	-2	26	26
TOTAL OTHER CHARGES	-1	-2	-2	22	26	26
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	216	766	766
TOTAL INCREASES IN RESERVES	0	0	0	216	766	766
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	437	984	984	269	107	107
TOTAL OTHER FINANCING USES	437	984	984	269	107	107
TOTAL EXPENDITURES	439	984	984	509	900	900
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	443	300	300	509	900	900
44103 Interest-FMV Adjustments	-98	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	345	300	300	509	900	900
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	684	684	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	684	684	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	345	984	984	509	900	900
Total Revenues	345	984	984	509	900	900
Total Expenditures	439	984	984	509	900	900
Net County Costs	94	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0331 - COUNTY WATER ZONE #9**
 Fund: **0331 - COUNTY WATER ZONE #9**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	2,241	5,200	5,200	5,200	7,091	7,091
52730 ISF Liability Premium	5	5	5	5	9	9
TOTAL SERVICES AND SUPPLIES	2,246	5,205	5,205	5,205	7,100	7,100
OTHER CHARGES						
53401 Treasury Fee	41	0	0	31	0	0
53550 Taxes & Assessments	5	0	0	0	0	0
TOTAL OTHER CHARGES	46	0	0	31	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	1,595	1,595	1,076	0	0
TOTAL INCREASES IN RESERVES	0	1,595	1,595	1,076	0	0
TOTAL EXPENDITURES	2,292	6,800	6,800	6,312	7,100	7,100
REVENUES						
TAXES						
41222 Prop Tx Special Assmnts Curmt	0	3,200	3,200	1,951	2,500	2,500
41529 Prop Spec Assmnt Curmt Zn 9	5,097	3,200	3,200	3,690	3,700	3,700
TOTAL TAXES	5,097	6,400	6,400	5,641	6,200	6,200
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	576	400	400	671	900	900
44103 Interest-FMV Adjustments	-178	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	398	400	400	671	900	900
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	5,495	6,800	6,800	6,312	7,100	7,100
Total Revenues	5,495	6,800	6,800	6,312	7,100	7,100
Total Expenditures	2,292	6,800	6,800	6,312	7,100	7,100
Net County Costs	-3,203	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0332 - COUNTY WATER ZONE #11**
 Fund: **0332 - COUNTY WATER ZONE #11**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	2	1	1	1	3	3
TOTAL SERVICES AND SUPPLIES	2	1	1	1	3	3
OTHER CHARGES						
53401 Treasury Fee	209	0	0	157	0	0
TOTAL OTHER CHARGES	209	0	0	157	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	1,799	1,799	3,259	3,597	3,597
TOTAL INCREASES IN RESERVES	0	1,799	1,799	3,259	3,597	3,597
TOTAL EXPENDITURES	211	1,800	1,800	3,417	3,600	3,600
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	2,926	1,800	1,800	3,417	3,600	3,600
44103 Interest-FMV Adjustments	-784	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,142	1,800	1,800	3,417	3,600	3,600
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
TOTAL REVENUES	2,142	1,800	1,800	3,417	3,600	3,600
Total Revenues	2,142	1,800	1,800	3,417	3,600	3,600
Total Expenditures	211	1,800	1,800	3,417	3,600	3,600
Net County Costs	-1,931	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0333 - COUNTY WATER ZONE #12**
 Fund: **0333 - COUNTY WATER ZONE #12**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	1	1	1	1	1	1
TOTAL SERVICES AND SUPPLIES	1	1	1	1	1	1
OTHER CHARGES						
53401 Treasury Fee	4	0	0	3	0	0
TOTAL OTHER CHARGES	4	0	0	3	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	49	49	55	89	89
TOTAL INCREASES IN RESERVES	0	49	49	55	89	89
TOTAL EXPENDITURES	5	50	50	59	90	90
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	50	50	50	59	90	90
44103 Interest-FMV Adjustments	-13	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	37	50	50	59	90	90
TOTAL REVENUES	37	50	50	59	90	90
Total Revenues	37	50	50	59	90	90
Total Expenditures	5	50	50	59	90	90
Net County Costs	-32	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0334 - COUNTY WATER ZONE #13**
 Fund: **0334 - COUNTY WATER ZONE #13**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	1	1	1	1	1	1
TOTAL SERVICES AND SUPPLIES	1	1	1	1	1	1
OTHER CHARGES						
53401 Treasury Fee	113	0	0	85	0	0
TOTAL OTHER CHARGES	113	0	0	85	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	899	899	1,756	1,799	1,799
TOTAL INCREASES IN RESERVES	0	899	899	1,756	1,799	1,799
TOTAL EXPENDITURES	114	900	900	1,842	1,800	1,800
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,577	900	900	1,842	1,800	1,800
44103 Interest-FMV Adjustments	-422	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,155	900	900	1,842	1,800	1,800
TOTAL REVENUES	1,155	900	900	1,842	1,800	1,800
Total Revenues	1,155	900	900	1,842	1,800	1,800
Total Expenditures	114	900	900	1,842	1,800	1,800
Net County Costs	-1,041	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0389 - ROYO RANCHERO CNSTRCT-LO CAN**
 Fund: **0389 - ROYO RANCHERO CNSTRCT-LO CANAL**
 Function: **PUBLIC PROTECTION**
 Activity: **FLOOD CONTROL & SOIL/WATER CON**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	63	0	0	47	0	0
TOTAL OTHER CHARGES	63	0	0	47	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	500	500	976	990	990
TOTAL INCREASES IN RESERVES	0	500	500	976	990	990
TOTAL EXPENDITURES	63	500	500	1,023	990	990
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	876	500	500	1,023	990	990
44103 Interest-FMV Adjustments	-235	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	641	500	500	1,023	990	990
TOTAL REVENUES	641	500	500	1,023	990	990
Total Revenues	641	500	500	1,023	990	990
Total Expenditures	63	500	500	1,023	990	990
Net County Costs	-578	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0397 - ROYO RANCHERO CONSTRUCTION**
 Fund: **0397 - ROYO RANCHERO CONSTRUCTION**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	37	0	0	28	0	0
TOTAL OTHER CHARGES	37	0	0	28	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	300	300	573	900	900
TOTAL INCREASES IN RESERVES	0	300	300	573	900	900
TOTAL EXPENDITURES	37	300	300	601	900	900
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	514	300	300	601	900	900
44103 Interest-FMV Adjustments	-138	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	376	300	300	601	900	900
TOTAL REVENUES	376	300	300	601	900	900
Total Revenues	376	300	300	601	900	900
Total Expenditures	37	300	300	601	900	900
Net County Costs	-339	0	0	0	0	0

Section H

Non-Appropriation Budget Units

The following budget units have no appropriations anticipated for the coming year. A Schedule 9 appears on the following pages for each of the budget units, but a budget narrative is not included.

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2403 - FEBRUARY 2017 FLOOD**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Net County Costs	0	0	0	0	0	0

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4152 - CORONAVIRUS EMERGENCY SUPP**
 Fund: **0261 - CORONAVIRUS EMERGENCY SUPP**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4300 - LO LIBRARY ENDOWMENT FUND**
 Fund: **4300 - LO LIBRARY ENDOWMENT FUND**
 Function: **GENERAL**
 Activity: **Other**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
REVENUES						
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0
Net County Costs	0	0	0	0	0	0

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2-709	Public Guardian	SE-25	4-591	Workers' Compensation	SC-60
4-103	Public Health	SE-11	2-610	Wt Truck Replacement/Maintenance	SA-04
5-207	Refugee Cash Assistance	SE-30			
0-395	Rio Ramaza Community Service Dist.	SB-30			
3-100	Road Fund	SB-16			

Sutter County Schedule 9
Numerical Order

0-112	Child Support Services	SF-01	2-103	Court Bailiffs	SF-29
0-140	County Local Revenue Fund 2011	SF-16	2-104	Grand Jury	SF-08
0-184	Sheriff - Inmate Welfare	SF-45	2-105	Trial Court Security	SF-17
0-301	CSA-G	SB-12	2-106	Public Defender	SF-14
0-305	CSA-F	SC-21	2-109	Trial Court Funding	SF-47
0-309	CSA-C	SC-24	2-110	County Share - Trial Courts - General	SC-38
0-311	CSA-D	SC-26	2-112	Superior Court	SF-48
0-320	Sutter County Water Agency	SB-26	2-114	County Share - Trial Courts Funding	SC-39
0-321	Live Oak Canal Operations	SB-28	2-120	District Attorney/Public Defender	SF-18
0-340	County Consolidated Street Lighting District	SB-21	2-125	District Attorney	SF-03
0-395	Rio Ramaza Community Service Dist	SB-30	2-127	Victim Services	SF-06
			2-201	Sheriff-Coroner	SF-31
1-101	Board of Supervisors	SC-05	2-202	NET 5	SF-34
1-102	County Administrator	SC-07	2-203	Local Law Enforcement Services	SF-19
1-103	Non-Departmental Expenses	SC-09	2-204	Sheriff's Training Center	SF-36
1-105	Clerk of the Board	SC-46	2-205	Boat Patrol	SF-37
1-201	Auditor-Controller	SC-03	2-208	Live Oak Contract	SF-39
1-202	Treasurer-Tax Collector	SC-67	2-210	County Share - Public Safety - General	SC-40
1-203	Assessor	SC-01	2-215	County Share - Public Safety Funding	SC-41
1-205	General Services Administration	SD-01	2-301	Jail	SF-41
1-209	General Revenues	SC-11	2-303	Delinquency Prevention Commission	SF-12
1-210	Kyocera Debt Service	SC-32	2-304	Probation Department	SF-09
1-211	Chevron Debt Service	SC-33	2-306	CCP Planning	SF-20
1-212	Comcast Debt Service	SC-34	2-307	Local Community Corrections Account	SF-21
1-213	Gray Ave Building Debt Service	SC-35	2-308	Juvenile Justice Account	SF-22
1-215	SBITA Debt Service	SC-36	2-309	Juvenile Hall Unit	SF-13
1-301	County Counsel	SC-56	2-310	Public Administrator	SF-44
1-401	Human Resources	SC-62	2-401	Emergency Services	SC-15
1-502	County Elections	SC-48	2-402	Fire Services Administration	SC-18
1-600	Sheriff Communications	SF-26	2-601	Agricultural Commissioner	SA-01
1-700	Building Maintenance	SD-05	2-610	Wt Truck Replacement/Maintenance	SA-04
1-703	Commercial Leases	SD-08	2-703	Fish & Game Propagation	SD-09
1-800	Capital Improvement Projects	SB-03	2-706	County Recorder	SC-51
1-820	Workday ERP	SC-29	2-709	Public Guardian	SE-25
1-821	Social Services Facility Improvements	SC-30	2-710	County Clerk	SC-53
1-822	County Jail Facility Improvements	SC-31	2-711	Domestic Violence	SC-55
1-920	Engineering Services	SB-06	2-721	Development Services Administration	SB-01
1-922	Water Resources	SB-23	2-724	Planning and Building	SB-13
1-923	Flood Control	SB-25	2-725	Environmental Health	SB-09

Sutter County Schedule 9
Numerical Order

2-726	Animal Control	SC-64	5-101	Welfare Administration	SE-22
2-727	CUPA	SB-11	5-110	County Share - Welf/Soc Serv - General	SC-44
			5-113	County Share - Welf/Soc Servs Fund	SC-45
3-000	Urban Area Residential Street Lighting Dist.	SB-22	5-201	IHSS	SE-27
3-100	Road Fund	SB-16	5-204	Temporary Aid for Needy Families	SE-28
3-200	County Airport	SB-04	5-206	Foster Care	SE-29
3-300	Transportation Development	SB-20	5-207	Refugee Cash Assitance	SE-30
			5-209	Aid for Adoption	SE-31
4-102	Behavioral Health	SE-04	5-302	General Relief	SE-32
4-103	Public Health	SE-11	5-601	Veterans' Service Officer	SA-13
4-104	Mental Health Services Act	SE-08			
4-105	Protective Services Subaccount	SF-23	6-201	County Library	SA-08
4-106	Mental Health Account	SF-24	6-301	Bi-County Farm Advisor	SA-06
4-108	Behavioral Health Subaccount	SF-25			
4-110	County Share - Health Care - General	SC-42	7-101	Parks and Recreation	SD-03
4-112	County Share - Health Fund	SC-43	7-201	Sutter County Museum	SA-10
4-120	Health and Human Services Administration	SE-01	7-203	Veterans' Mem Community Building	SD-16
4-121	Homeless Services	SE-19	7-204	Ettl Hall	SA-12
4-134	Jail Medical	SE-15			
4-201	Non County Providers	SE-17	8-145	Information Technology ISF	SD-13
4-155	American Recovery Plan Act	SC-37			
4-301	California Childrens Services	SE-18	9-900	Contingency	SC-14
4-400	Water Works District #1	SB-32			
4-580	Fleet Management	SD-10			
4-590	Liability Insurance	SC-58			
4-591	Workers' Compensation	SC-60			
4-595	Employee Wellness Services	SC-65			

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Countywide Position Allocation Schedule

Position
Allocation
Schedule

Section A - Agriculture, Cultural, Education
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
2601 AGRICULTURAL COMMISSIONER			
ACCOUNTING TECHNICIAN FLEX 1-2	1.00		1.00
AG COMM-SEALER WGTS & MEAS	1.00		1.00
AG STANDARDS BIOLOGST FLEX 1-3	11.00		11.00
ASST AGRIC COMM - SEALER	1.00		1.00
DEP AG COMMISSIONER/SEALER	3.00		3.00
SECRETARY	2.00		2.00
2601 TOTAL:	19.00	0.00	19.00
AGRICULTURE COMMISSIONER TOTAL:	19.00	0.00	19.00
6301 BI-COUNTY FARM ADVISOR			
EXECUTIVE SECRETARY	1.00		1.00
OFFICE ASSISTANT	1.00		1.00
6301 TOTAL:	2.00	0.00	2.00
FARM ADVISOR TOTAL:	2.00	0.00	2.00
6201 COUNTY LIBRARY			
ACCOUNTANT-AUDITOR 1-2	0.05		0.05
DEVELOPMENT OFFICER	0.50		0.50
DIRECTOR OF LIBRARY SERVICES	1.00		1.00
LIBRARY ASSISTANT FLEX 1-2	4.00		4.00
LIBRARY ASSISTANT 2	0.60		0.60
LIBRARY SERVICES COORDINATOR	2.00		2.00
LIBRARY SERVICES COORDINATOR LT	1.00		1.00
LIBRARY TECHNICIAN	4.40		4.40
6201 TOTAL:	13.55	0.00	13.55
COUNTY LIBRARY TOTAL:	13.55	0.00	13.55
7201 SUTTER COUNTY MUSEUM			
ACCOUNTANT-AUDITOR 1-2	0.05		0.05
ASSISTANT MUSEUM CURATOR	1.00		1.00
DEVELOPMENT OFFICER	0.50		0.50
MUSEUM DIRECTOR-CURATOR	1.00		1.00
7201 TOTAL:	2.55	0.00	2.55
MUSEUM TOTAL:	2.55	0.00	2.55

Section B - Development Services
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
2721 DEVELOPMENT SERVICES ADMIN			
ACCOUNTANT	1.00		1.00
ACCOUNTANT FLEX 1-2	1.00		1.00
ACCOUNTING TECHNICIAN FLEX 1-2	2.00		2.00
ADMIN FIN MGR DEV SERVICES	1.00		1.00
ASST DIRECTOR OF DEV SERVICES	1.00		1.00
CONSTRUCTION PROJ COORDINATOR	1.00	(1.00)	0.00
DEVELOPMENT SERVICES TECH FLEX 1-2	2.00	(2.00)	0.00
DEV SERVICES TECH 3/PROJ COORD	1.00	(1.00)	0.00
DIRECTOR OF DEVELOPMENT SVCS	1.00		1.00
EXECUTIVE SECRETARY	1.00		1.00
OFFICE ASSISTANT	1.00	(1.00)	0.00
OFFICE ASSISTANT FLEX 1-2	1.00	(1.00)	0.00
PERMIT TECHNICIAN	1.00	(1.00)	0.00
STAFF ANALYST	1.00		1.00
2721 TOTAL:	16.00	(7.00)	9.00
1920 ENGINEERING SERVICES			
CONSTRUCTION PROJ COORDINATOR	0.00	1.00	1.00
OFFICE ASSISTANT 3	0.00	1.00	1.00
PUBLIC WORKS ENGINEER	4.00		4.00
PUBLIC WORKS ENGINEER FLEX 1-2	1.00		1.00
PUBLIC WORKS ENGINEER FLEX 1-A	0.00	1.00	1.00
PUBLIC WORKS ENGINEER FLEX ASSOC-SR	2.00		2.00
1920 TOTAL:	7.00	3.00	10.00
2724 PLANNING & BUILDING			
DEVELOPMENT SERVICES TECH FLEX 1-2	0.00	2.00	2.00
DEV SERVICES TECH 3/PROJ COORD	0.00	1.00	1.00
BUILDING INSPECTOR FLEX 2-3	2.00		2.00
BUILDING INSPECTION MANAGER	1.00		1.00
CODE ENFORMNT OFFICER FLEX 1-2	2.00		2.00
PLANNER - PRINCIPAL	1.00		1.00
PLANNER - ASSISTANT	1.00		1.00
PLANNER FLEX 1-S	1.00		1.00
PLANNER FLEX 2-S	1.00		1.00
SENIOR PERMIT TECHNICIAN	0.00	1.00	1.00
2724 TOTAL:	9.00	4.00	13.00
2725 ENVIRONMENTAL HEALTH			
ENVIRO HEALTH SPEC FLEX 1-3	1.00		1.00
ENVIRO HEALTH SPEC FLEX 2-3	3.00		3.00
ENVIRONMENTAL HLTH MANAGER	1.00		1.00
OFFICE ASSISTANT 2	0.00	1.00	1.00
SUPVG ENVIRONMENTAL HLTH SPEC	1.00		1.00
2725 TOTAL:	6.00	1.00	7.00
3100 ROAD			
PUBLIC WORKS ENGINEER FLEX 1-A	1.00	(1.00)	0.00
PUBLIC WORKS ENGINEERING TECHNICIAN	1.00	(1.00)	0.00
PUBLIC WORKS EQUIP OPERATOR	5.00		5.00
PUBLIC WORKS LEAD MAINT WKR	4.00		4.00
PUBLIC WORKS MAINT SUPV FLEX 1-2	4.00		4.00
PUBLIC WORKS MAINT WKR	1.00		1.00
PUBLIC WORKS MAINT WKR FLEX 1-2	13.00		13.00
ROAD MAINT SUPERINTENDENT	1.00		1.00
3100 TOTAL:	30.00	(2.00)	28.00
DEVELOPMENT SERVICES TOTAL:	68.00	-1.00	67.00

Section C - General Government
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
<i>1203 ASSESSOR</i>			
APPRAISAL AIDE	1.000		1.000
APPRAISER FLEX 1-3	5.000		5.000
ASSESSMENT TECHNICIAN FLEX 1-3	4.500		4.500
ASSESSMENT TECHNICIAN 3	1.000		1.000
ASSISTANT ASSESSOR	1.000		1.000
AUDITOR-APPRAISER FLEX 1-3	2.000		2.000
CHIEF APPRAISER	1.000		1.000
COUNTY ASSESSOR	1.000		1.000
SENIOR ASSESSMENT TECHNICIAN	1.000		1.000
1203 TOTAL:	17.500	0.000	17.500
ASSESSOR TOTAL:	17.500	0.000	17.500
<i>1201 AUDITOR-CONTROLLER</i>			
ACCOUNTANT-AUDITOR 1-2	4.900		4.900
ACCOUNTING MANAGER	1.000		1.000
ACCOUNTING SYSTEMS ANALYST	1.000		1.000
ACCOUNTING TECHNICIAN	2.000		2.000
ACCOUNTING TECH 1-2 - LT	1.000		1.000
ASSISTANT AUDITOR-CONTROLLER	1.000		1.000
AUDITOR-CONTROLLER	1.000		1.000
SR INTERNAL AUDITOR/ACCOUNTANT-AUDITOR 3	2.000		2.000
1201 TOTAL:	13.900	0.000	13.900
AUDITOR TOTAL:	13.900	0.000	13.900
<i>1101 BOARD OF SUPERVISORS</i>			
ANALYST FLEX 1-PR	0.100	-0.100	0.000
BOARD OF SUPERVISORS' AIDE	1.000		1.000
COUNTY SUPERVISOR	5.000		5.000
1101 TOTAL:	6.100	-0.100	6.000
BOARD OF SUPERVISORS TOTAL:	6.100	-0.100	6.000
<i>COUNTY ADMINISTRATIVE OFFICE</i>			
<i>1102 COUNTY ADMINISTRATOR</i>			
ADMINISTRATIVE ASSISTANT	0.500		0.500
ANALYST FLEX S-D	2.000	1.000	3.000
ANALYST FLEX 1-PR	0.900	-0.900	0.000
ASST COUNTY ADMINISTRATOR	1.000		1.000
COUNTY ADMINISTRATIVE OFFICER	1.000		1.000
ECONOMIC DEVELOPMENT DIRECTOR	1.000		1.000
MANAGEMENT ASST TO THE CAO	1.000		1.000
PUBLIC INFORMATION OFFICER	1.000		1.000
1102 TOTAL:	8.400	0.100	8.500
<i>2401 EMERGENCY SERVICES</i>			
EMERGENCY OPERATIONS MANAGER	1.000		1.000
EMERGENCY SERVICES COORDINATOR	2.000		2.000
STAFF ANALYST	1.000		1.000
2401 TOTAL:	4.000	0.000	4.000
<i>2402 FIRE SERVICES ADMINISTRATION</i>			
FIRE SERVICES MANAGER	1.000		1.000
2402 TOTAL:	1.000	0.000	1.000

Section C - General Government
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
0305 COUNTY SERVICE AREA F			
FIRE BATTALION CHIEF	2.00		2.00
FIRE CAPTAIN	9.00		9.00
FIRE ENGINEER	5.00		5.00
FIRE ENGINEER LT	6.00		6.00
0305 TOTAL:	22.000	0.000	22.000
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CAO TOTAL:	35.400	0.100	35.500
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COUNTY CLERK			
1105 CLERK OF THE BOARD			
ACCOUNTANT	0.025		0.025
ASSISTANT CLERK OF THE BOARD	1.000		1.000
BOARD CLERK FLEX 1-3	1.000		1.000
COUNTY CLERK-RECORDER	0.100		0.100
1105 TOTAL:	2.125	0.000	2.125
1502 ELECTIONS			
ACCOUNTANT	0.350		0.350
ASSISTANT REGISTRAR OF VOTERS	1.000		1.000
COUNTY CLERK-RECORDER	0.500		0.500
ELECTIONS CLERK FLEX 1-2	2.000		2.000
SENIOR ELECTIONS CLERK	1.000		1.000
1502 TOTAL:	4.850	0.000	4.850
2706 RECORDER			
ACCOUNTANT	0.325		0.325
ASSISTANT CLERK-RECORDER	0.550		0.550
COUNTY CLERK-RECORDER	0.250		0.250
DEPUTY CLERK RECORDER FLEX 1-3	3.300		3.300
SUPVGV DEPUTY CLERK-RECORDER 1-2	0.550		0.550
2706 TOTAL:	4.975	0.000	4.975
2710 COUNTY CLERK			
ACCOUNTANT	0.300		0.300
ASSISTANT CLERK-RECORDER	0.450		0.450
COUNTY CLERK-RECORDER	0.150		0.150
DEPUTY CLERK RECORDER FLEX 1-3	2.700		2.700
SUPVGV DEPUTY CLERK-RECORDER 1-2	0.450		0.450
2710 TOTAL:	4.050	0.000	4.050
COUNTY CLERK TOTAL:	16.000	0.000	16.000
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1301 COUNTY COUNSEL			
ADMIN ASST TO COUNTY COUNSEL	0.700		0.700
ASSISTANT COUNTY COUNSEL	0.800		0.800
COUNTY COUNSEL	0.700		0.700
DEPUTY COUNTY COUNSEL FLEX 1-4	2.800		2.800
LEGAL SECRETARY - CON	0.700		0.700
1301 TOTAL:	5.700	0.000	5.700

Section C - General Government
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
4590 LIABILITY INSURANCE ISF			
ADMIN ASST TO COUNTY COUNSEL	0.300		0.300
ASSISTANT COUNTY COUNSEL	0.100		0.100
ASSISTANT DIRECTOR OF HR	0.400		0.400
COUNTY COUNSEL	0.200		0.200
DEPUTY COUNTY COUNSEL FLEX 1-4	0.200		0.200
LEGAL SECRETARY - CON	0.300		0.300
RISK MANAGEMENT ADMINISTRATOR	0.500		0.500
4591 TOTAL:	2.000	0.000	2.000
4591 WORKERS' COMP INSURANCE ISF			
ASSISTANT COUNTY COUNSEL	0.100		0.100
COUNTY COUNSEL	0.100		0.100
HR ANALYST 1-2	0.400		0.400
RISK MANAGEMENT ADMINISTRATOR	0.500		0.500
4591 TOTAL:	1.100	0.000	1.100
COUNTY COUNSEL TOTAL:	8.800	0.000	8.800
HUMAN RESOURCES			
1401 HUMAN RESOURCES			
ACCOUNTANT 1-2 - CON	1.000		1.000
ASSISTANT DIRECTOR OF HR	0.600		0.600
HR ANALYST	1.600		1.600
HR ANALYST FLEX 1-2	3.000		3.000
HR ANALYST FLEX 1-S	1.000		1.000
HR ASSISTANT	1.000		1.000
HUMAN RESOURCES DIRECTOR	1.000		1.000
OFFICE ASSISTANT - CON	1.000		1.000
1401 TOTAL:	10.200	0.000	10.200
2726 ANIMAL CONTROL			
OFFICE ASSISTANT	1.000		1.000
2726 TOTAL:	1.000	0.000	1.000
HUMAN RESOURCES TOTAL:	11.200	0.000	11.200
TREASURER/TAX COLLECTOR			
1202 TREASURER-TAX COLLECTOR			
ACCOUNTING TECHNICIAN 1-2	3.750	1.250	5.000
ADMIN & ACCOUNTING SUPERVISOR	0.700	0.300	1.000
ASST TREASURER-TAX COLLECTOR	0.670	0.330	1.000
TREASURER-TAX SPECIALIST	1.000		1.000
TREASURER-TAX COLLECTOR	1.000		1.000
1202 TOTAL:	7.120	1.880	9.000
1204 OFFICE OF REVENUE COLLECTION			
ACCOUNTING TECHNICIAN 1-2	1.250	-1.250	0.000
ADMIN & ACCOUNTING SUPERVISOR	0.300	-0.300	0.000
ASST TREASURER-TAX COLLECTOR	0.330	-0.330	0.000
1204 TOTAL:	1.880	-1.880	0.000
TREASURER/TAX COLLECTOR TOTAL:	9.000	0.000	9.000

Section D - General Services
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
1205 GENERAL SERVICES DEPARTMENT			
ACCOUNT CLERK FLEX 2-3	1.00		1.00
ACCOUNTANT	1.00		1.00
ACCOUNTING TECHNICIAN	1.00		1.00
ADMIN & FINANCE MGR GEN SVCS	1.00		1.00
BUYER FLEX 1-2	1.00		1.00
GENERAL SERVICES DIRECTOR	1.00		1.00
OFFICE ASSISTANT	1.00		1.00
STAFF ANALYST	1.00		1.00
1205 TOTAL:	8.00	0.00	8.00
1700 BUILDING MAINTENANCE			
BUILDING SVCS SUPERVISOR	1.00		1.00
BUILDING SVCS WORKER	3.00		3.00
BUILDING SVCS WORKER-HVAC	2.00		2.00
CUSTODIAN	10.00		10.00
CUSTODIAN, LEAD	1.00		1.00
CUSTODIAN, SENIOR	3.00		3.00
CUSTODIAN, SUPERVISING	1.00		1.00
FACILITIES MAINT SUPERINTENDENT	1.00		1.00
GROUNDSKEEPER	2.00		2.00
SENIOR BUILDING SVCS WORKER	2.00		2.00
SENIOR GROUNDSKEEPER	1.00		1.00
1700 TOTAL:	27.00	0.00	27.00
4580 FLEET MANAGEMENT ISF			
EQUIPMENT MECHANIC	1.00		1.00
FLEET MAINTENANCE SUPERVISOR	1.00		1.00
HEAVY EQUIPMENT MECHANIC	1.00		1.00
SR. HEAVY EQUIPMENT MECHANIC	1.00		1.00
4580 TOTAL:	4.00	0.00	4.00
8145 INFORMATION TECHNOLOGY ISF			
DEP DIR INFO TECHNOLOGY	2.00		2.00
GIS COORDINATOR	1.00		1.00
INFO TECH ANALYST (WORKDAY)	1.00		1.00
INFO TECH MANAGER	1.00		1.00
INFO TECH SECURITY ANALYST	1.00		1.00
INFO TECH SUPERVISOR	1.00		1.00
INFO TECH SUPPORT SPEC	2.00		2.00
INFO TECH SUPPT SPEC FLEX 2-3	1.00		1.00
INFO TECH SUPPORT SPEC IV	1.00		1.00
NETWORK ADMINISTRATOR	2.00		2.00
PROGRAMMING ANALYST FLEX 2-3	2.00		2.00
SYSTEMS ADMINISTRATOR	2.00		2.00
8145 TOTAL:	17.00	0.00	17.00
GENERAL SERVICES TOTAL:	56.00	0.00	56.00

Section E - Health and Human Services
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
4120 HEALTH & HUMAN SERVICES ADMIN.			
ACCOUNTING TECHNICIAN 2	1.00		1.00
ADMINISTRATIVE ASSISTANT	1.00		1.00
ADMIN SERVICES OFFICER	1.00		1.00
ASST DIRECTOR HHS	1.00		1.00
ASST DIR OF HHS-ADMIN & FINANCE	1.00		1.00
CHILD DEVELOPMENT BEHAVIORAL SPEC	1.00		1.00
DIRECTOR OF HEALTH & HUMAN SVS	1.00		1.00
EXECUTIVE SECRETARY	3.00	2.00	5.00
EXECUTIVE SECRETARY - CFC	1.00		1.00
HEALTH PROGRAM SPECIALIST FLEX 1-2	2.00		2.00
HHS BRANCH DIRECTOR	2.00		2.00
HHS HUMAN RESOURCES MANAGER	1.00		1.00
PROGRAM MANAGER - CFC	1.00		1.00
STAFF ANALYST	2.00		2.00
4120 TOTAL:	19.00	2.00	21.00
4102 BEHAVIORAL HEALTH SERVICES			
ACCOUNT CLERK FLEX 1-2	1.00		1.00
ACCOUNTANT	1.00		1.00
ACCOUNTING TECHNICIAN FLEX 1-2	6.00		6.00
ADMIN & ACCOUNTING SUPERVISOR	1.00		1.00
CRISIS COUNSELOR	12.00		12.00
DEPUTY DIRECTOR MH - ADMIN SVCS	1.00		1.00
DIRECTOR OF PSYCHIATRIC NURSING	1.00		1.00
FORENSIC MENTAL HEALTH SPEC	4.00		4.00
FORENSIC MENTAL HEALTH SPEC FLEX 1-2	2.00		2.00
HHS BRANCH DIRECTOR	1.00		1.00
HHS DEPUTY BRANCH DIRECTOR	0.75		0.75
INTERVENTION COUNSELOR FLEX 1-2	13.00	1.00	14.00
INTERVENTION COUNSELOR FLEX 1-2 - LT	0.00	2.00	2.00
MEDICAL BILLING SPECIALIST	2.00		2.00
MEDICAL CLERK	8.00		8.00
MEDICAL CLERK FLEX 1-2	9.00		9.00
MEDICAL RECORDS SUPERVISOR	1.00		1.00
MENTAL HEALTH THERAPIST FLEX 1-2	1.00		1.00
MENTAL HEALTH THERAPIST FLEX 1-3	28.10		28.10
MENTAL HEALTH THERAPIST 3 - LT	0.00	1.00	1.00
MENTAL HEALTH WORKER FLEX 1-2	21.00		21.00
MENTAL HEALTH WORKER FLEX 1-2 - LT	0.00	1.00	1.00
MENTAL HEALTH WORKER LT	1.00		1.00
OFFICE SERVICES SUPERVISOR	1.00		1.00
PREVENTION SVCS COORDINATOR	1.75		1.75
PROG MGR-CLINICAL SERVICES	2.50		2.50
PROG MGR-COMMUNITY SERVICES	0.12		0.12
PROG MGR-HOSPITAL & EMERGENCY SVCS	2.00		2.00
PSYCHIATRIC EMERG SUPV	2.00		2.00
PSYCHIATRIC LVN/TECHNICIAN	17.00		17.00
PSYCHIATRIC NURSE PRACTITIONER	2.00		2.00
PSYCHIATRIST	6.00		6.00
QUALITY ASSURANCE OFFICER	1.00		1.00
QUALITY ASSURANCE/REVIEW SPECIALIST	1.00		1.00
REHABILITATION CLINICIAN	2.00		2.00
RESOURCE SPECIALIST	2.50		2.50
RESOURCE SPECIALIST - LT	0.00	2.00	2.00
SECRETARY	3.00		3.00
STAFF ANALYST	3.25	0.50	3.75
STAFF NURSE	3.00		3.00

Section E - Health and Human Services
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
STAFF SERVICES MANAGER	0.00	1.00	1.00
STAFF SERVICES MANAGER - LT	1.00	-1.00	0.00
SUPERVISING NURSE	0.50		0.50
4102 TOTAL:	166.47	7.50	173.97

4104 MENTAL HEALTH SERVICES ACT

HHS DEPUTY BRANCH DIRECTOR	0.25		0.25
INTERVENTION COUNSELOR FLEX 1-2	17.00	-0.50	16.50
MENTAL HEALTH THERAPIST FLEX 1-3	17.90		17.90
MENTAL HEALTH WORKER FLEX 1-2	5.00		5.00
PREVENTION SVCS COORDINATOR	3.25		3.25
PROG MGR-CLINICAL SERVICES	2.50		2.50
PROG MGR-COMMUNITY SERVICES	1.88		1.88
PSYCHIATRIC LVN/TECHNICIAN	1.00		1.00
RESOURCE SPECIALIST	7.50		7.50
SECRETARY	1.00		1.00
STAFF ANALYST	2.00	0.50	2.50
STAFF SERVICES MANAGER	1.00		1.00
SUPERVISING NURSE	0.50		0.50
4104 TOTAL:	60.78	0.00	60.78

4103 PUBLIC HEALTH

ACCOUNTING TECHNICIAN 1-2	2.00		2.00
ACCOUNTANT FLEX 1-2	1.00		1.00
ADMIN & ACCOUNTING SUPERVISOR	1.00		1.00
ADMIN SERVICES OFFICER	1.00		1.00
CHILD SERVICES CASE WORKER 1-2	2.00		2.00
DIRECTOR PUBLIC HEALTH NURSING	1.00		1.00
HHS BRANCH DIRECTOR	1.00		1.00
HEALTH EDUCATION/PROMO COORD	1.00		1.00
HEALTH OFFICER	1.00		1.00
HEALTH PROGRAM SPECIALIST 1-2	3.00		3.00
HEALTH PROG SPEC FLEX 1-2 LT	7.70	-0.70	7.00
LICENSED VOCATIONAL NURSE	2.00		2.00
MEDICAL CLERK 1-2	2.00		2.00
MEDICAL CLERK 1-3	1.00	-1.00	0.00
NUTRITIONAL ASSISTANT FLEX 1-2	5.00		5.00
NUTRITIONIST - LT	2.00		2.00
OFFICE ASSISTANT	3.00		3.00
OFFICE ASSISTANT FLEX 1-2	1.00	1.00	2.00
OFFICE ASSISTANT FLEX 1-3	1.00	-1.00	0.00
PHYSICAL THERAPIST	1.00		1.00
PROG MGR-COMMUNITY SERVICES	1.00		1.00
PUBLIC HEALTH EMG RESP COOR	1.00		1.00
PUBLIC HEALTH EPIDEMIOLOGIST	1.90		1.90
PUBLIC HEALTH NURSE	9.00		9.00
SOCIAL WORKER HEALTH DIV LT	1.00		1.00
STAFF ANALYST	2.50	1.00	3.50
STAFF NURSE/PUBLIC HEALTH NURSE	4.00		4.00
SUPVG PUBLIC HEALTH NURSE	2.00		2.00
WIC COORDINATOR	1.00		1.00
4103 TOTAL:	63.10	-0.70	62.40

4121 HOMELESS SERVICES

HEALTH PROGRAM SPECIALIST FLEX 1-2	1.75		1.75
HEALTH PROGRAM SPECIALIST FLEX 1-2 LT	2.00		2.00
HEALTH PROG SPEC 2/INTERV COUNS 1	3.00		3.00
PREVENTION SERVICES COORDINATOR	1.00		1.00
PROG MGR-COMMUNITY SERVICES	0.25		0.25

Section E - Health and Human Services
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
PUBLIC HEALTH EPIDEMIOLOGIST	0.10		0.10
SOCIAL SERVICES AIDE	1.00		1.00
SOCIAL WORKER HEALTH DIV 3	1.00		1.00
4121 TOTAL:	10.10	0.00	10.10
 4134 JAIL MEDICAL SERVICES			
ACCOUNTANT - LT	1.00		1.00
PUBLIC ASSISTANCE SPECIALIST - LT	1.00		1.00
PROGRAM MANAGER - LT	1.00		1.00
RESOURCE SPECIALIST - LT	0.00	2.00	2.00
2709 TOTAL:	3.00	2.00	5.00
 5101 WELFARE ADMINISTRATION			
ACCOUNT CLERK	3.00	-1.00	2.00
ACCOUNTING TECHNICIAN FLEX 1-2	5.00		5.00
ACCOUNTANT FLEX 1-2	1.00	1.00	2.00
ADMIN & ACCOUNTING SUPERVISOR	1.00		1.00
ADMINISTRATIVE SERVICES OFFICER	1.00		1.00
CHIEF WELFARE INVESTIGATOR	1.00		1.00
HHS BRANCH DIRECTOR	1.00		1.00
HEALTH PROGRAM SPECIALIST FLEX 1-2	0.25		0.25
LEGAL SECRETARY FLEX 1-2	2.00		2.00
OFFICE ASSISTANT	22.00		22.00
PROGRAM MANAGER	4.00		4.00
PUBLIC ASSIST SPECIALIST SUPV	14.00		14.00
PUBLIC ASST SPEC FLEX 1-2	92.00		92.00
PUBLIC ASST SPECIALIST	18.00		18.00
SOCIAL SERVICES AIDE	3.00		3.00
SOCIAL SERVICES PROGRAM MANAGER	1.00		1.00
SOCIAL WORKER ADULT SERVICES	4.00		4.00
SOCIAL WORKER ADULT SVCS FLEX 1-2	8.00		8.00
SOCIAL WORKER ADULT SVCS FLEX 2-3	1.00		1.00
SOCIAL WORKER CHILD SERVICES	12.00		12.00
SOCIAL WORKER CHILD SVCS FLEX 1-3	14.00		14.00
SOCIAL WORKER EMPLOY SERVICES	2.00		2.00
SOCIAL WORKER EMPLOY SVCS FLEX 1-2	13.00		13.00
SOCIAL WORKER SUPER ADULT SVCS	1.00		1.00
SOCIAL WORKER SUPER CHILD SVCS	5.00		5.00
SOCIAL WORKER SUPER EMPLOY SVCS 1	2.00		2.00
STAFF ANALYST	6.25		6.25
STAFF ANALYST - LT	0.00	2.00	2.00
STAFF SERVICES MANAGER	1.00		1.00
SUPVG STAFF SERVICES ANALYST	1.00		1.00
SYSTEM SUPPORT ANALYST	3.00		3.00
VOCATIONAL FLEX T-A	4.00		4.00
WELFARE INVESTIGATOR	3.00		3.00
5101 TOTAL:	249.50	2.00	251.50
 2709 PUBLIC GUARDIAN			
ACCOUNT TECHNICIAN	1.00		1.00
DEP PUBLIC GUARDIAN-CONSERV	1.00		1.00
DEP PUBLIC GUARDIAN-CONSERV - LT	0.00	1.00	1.00
OFFICE ASSISTANT	1.00		1.00
PROGRAM MANAGER-COMMUNITY SERVICES	1.00		1.00
2709 TOTAL:	4.00	1.00	5.00
HEALTH & HUMAN SERVICES TOTAL:	575.95	13.80	589.75

Section F - Law and Justice
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
0112 CHILD SUPPORT SERVICES			
ACCOUNT CLERK	1.00		1.00
CHILD SUPPORT SPECIALIST	1.00	-1.00	0.00
CHILD SUPPORT SPECIALIST FLEX 1-2	2.00		2.00
OFFICE ASSISTANT	1.00		1.00
0112 TOTAL:	5.00	-1.00	4.00
CHILD SUPPORT SERVICES TOTAL:	5.00	-1.00	4.00
DISTRICT ATTORNEY			
2125 DISTRICT ATTORNEY			
ADMINISTRATIVE ASSISTANT TO DA	1.00		1.00
ADMINISTRATIVE SERVICES OFFICER	1.00	(0.48)	0.52
CHIEF DEPUTY DISTRICT ATTORNEY	1.00		1.00
CHIEF DA INVESTIGATOR	1.00		1.00
DEPUTY DISTRICT ATTORNEY FLEX 1-3	8.00		8.00
DEPUTY DISTRICT ATTORNEY FLEX 1-4	2.00		2.00
DISTRICT ATTORNEY	1.00		1.00
DA INVESTIGATIONS LIEUTENANT	1.00		1.00
INVESTIGATIVE AIDE	2.00		2.00
LEGAL SECRETARY	1.00		1.00
OFF 3/LEGL SEC FLEX 1-2	1.00		1.00
SR CRIMINAL INVESTIGATOR	4.00		4.00
2125 TOTAL:	24.00	(0.48)	23.52
2127 VICTIM SERVICES			
ADMINISTRATIVE SERVICES OFFICER	0.00	0.48	0.48
CHILD ADVOCACY COORDINATOR LT	1.00		1.00
OFFICE ASST 3/LEGAL SEC 1	1.00		1.00
PROG MGR VICTIM WITNESS	1.00		1.00
VICTIM ADVOCATE	1.00		1.00
VICTIM ADVOCATE FLEX 1-SR	4.00		4.00
2127 TOTAL:	8.00	0.48	8.48
DISTRICT ATTORNEY TOTAL:	32.00	0.00	32.00
2304 PROBATION			
ACCOUNTANT FLEX 1-2	1.00		1.00
ADMINISTRATIVE ASSISTANT	1.00		1.00
ADMIN & FINANCE MGR PROBATION	1.00		1.00
CHIEF PROBATION OFFICER	1.00		1.00
DEPUTY CHIEF PROBATION OFFICER	2.00		2.00
DEPUTY PROBATION OFFICER FLEX 1-S	23.00		23.00
INTERVENTION COUNSELOR FLEX 1-2	4.00		4.00
OFFICE ASSISTANT	3.00		3.00
PROBATION AIDE	1.00		1.00
SENIOR PROBATION OFFICER	9.00		9.00
SUPERVISING PROBATION OFFICER	6.00		6.00
2304 TOTAL:	52.00	0.00	52.00
PROBATION TOTAL:	52.00	0.00	52.00

Section F - Law and Justice
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
2106 PUBLIC DEFENDER			
ADMIN ASSISTANT TO PUBLIC DEFENDER	1.00		1.00
LEGAL SECRETARY 1	0.50		0.50
PUBLIC DEFENDER	1.00		1.00
2106 TOTAL:	2.50	0.00	2.50
PUBLIC DEFENDER TOTAL:	2.50	0.00	2.50
 SHERIFF			
1600 SHERIFF-COMMUNICATIONS			
COMMUNICATIONS MANAGER	1.00		1.00
CRIMINAL RECORDS TECHNICIAN	3.00		3.00
DEPUTY SHERIFF	1.00		1.00
PATROL LIEUTENANT	1.00		1.00
PUBLIC SAFETY DISPATCH FLEX 1-2	6.50		6.50
SHERIFF'S LEGAL SPECIALIST	2.00		2.00
SHERIFF'S RECORDS SUPERVISOR	1.00		1.00
SUP. PUBLIC SAFETY DISPATCH	2.50		2.50
1600 TOTAL:	18.00	0.00	18.00
 2103 SHERIFF'S COURT BAILIFFS			
CORRECTIONAL OFFICER	8.00		8.00
CORRECTIONAL SERGEANT	1.00		1.00
DEPUTY SHERIFF	1.00		1.00
2103 TOTAL:	10.00	0.00	10.00
 2201 SHERIFF-CORONER			
ACCOUNTING TECHNICIAN LAW FLEX 1-2	1.00		1.00
ADMINISTRATIVE ASSISTANT TO SHERIFF	1.00		1.00
ADMIN. & FINANCE MANAGER LAW	1.00		1.00
COMMUNITY SERVICES OFFICER	2.00		2.00
DEPUTY SHERIFF	31.00		31.00
DIVISION COMMANDER	1.00		1.00
EVIDENCE TECHNICIAN	1.00		1.00
PATROL LIEUTENANT	2.00		2.00
SECRETARY LAW	1.00		1.00
SHERIFF COMMUNICATIONS COORDINATOR	0.50		0.50
SHERIFF-CORONER	1.00		1.00
SHERIFF'S SERGEANT DETECTIVE	5.50		5.50
UNDERSHERIFF	1.00		1.00
2201 TOTAL:	49.00	0.00	49.00
 2202 NET 5 SHERIFF			
SECRETARY LAW	1.00		1.00
2202 TOTAL:	1.00	0.00	1.00
 2205 SHERIFF BOAT PATROL			
DEPUTY SHERIFF	2.00		2.00
SHERIFF'S SERGEANT DETECTIVE	0.50		0.50
2205 TOTAL:	2.50	0.00	2.50

Section F - Law and Justice
Position Allocation Schedule

	FY 2023-24	<i>Changes</i>	FY 2024-25
2208 LIVE OAK CONTRACT			
DEPUTY SHERIFF	8.00		8.00
PATROL LIEUTENANT	1.00		1.00
PUBLIC SAFETY DISPATCH FLEX 1-2	2.50		2.50
SHERIFF COMMUNICATIONS COORDINATOR	0.20		0.20
SHERIFF'S SERGEANT DETECTIVE	1.00		1.00
SUP. PUBLIC SAFETY DISPATCH	0.50		0.50
2208 TOTAL:	13.20	0.00	13.20
2301 COUNTY JAIL			
CORRECTIONAL FOOD SVC SUPV	1.00		1.00
CORRECTIONAL LIEUTENANT	1.00		1.00
CORRECTIONAL OFFICER	47.00		47.00
CORRECTIONAL OFFICER - LT	1.00		1.00
CORRECTIONAL SERGEANT	5.00		5.00
DIVISION COMMANDER	1.00		1.00
FOOD SERVICE WORKER	3.00		3.00
SECRETARY LAW	1.00		1.00
SHERIFF COMMUNICATIONS COORDINATOR	0.30		0.30
2301 TOTAL:	60.30	0.00	60.30
0184 SHERIFF INMATE WELFARE			
CORRECTIONAL OFFICER	1.00		1.00
0184 TOTAL:	1.00	0.00	1.00
SHERIFF TOTAL:	155.00	0.00	155.00
REPORT TOTAL:	1,101.45	11.80	1,113.25

Alpha
Class Step
Table

COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
ACCOUNT CLERK I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1
ACCOUNT CLERK II	GCL30	1	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		2	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		3	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		4	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		5	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		6	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		7	24.0398	1,923.18	4,166.90	50,002.78	Non-Exempt	1
		8	24.6408	1,971.26	4,271.07	51,252.86	Non-Exempt	1
		9	25.2127	2,017.02	4,370.20	52,442.42	Non-Exempt	1
		10	25.7989	2,063.91	4,471.81	53,661.71	Non-Exempt	1
ACCOUNT CLERK III	GCL31	1	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		2	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		3	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		4	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		5	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		6	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		7	25.3897	2,031.18	4,400.88	52,810.58	Non-Exempt	1
		8	26.0244	2,081.95	4,510.90	54,130.75	Non-Exempt	1
		9	26.6283	2,130.26	4,615.57	55,386.86	Non-Exempt	1
		10	27.2476	2,179.81	4,722.92	56,675.01	Non-Exempt	1
ACCOUNTANT I	PRO36	1	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		2	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		3	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		4	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		5	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		6	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		7	32.6824	2,614.59	5,664.95	67,979.39	Non-Exempt	1
		8	33.4995	2,679.96	5,806.58	69,678.96	Non-Exempt	1
		9	34.2767	2,742.14	5,941.29	71,295.54	Non-Exempt	1
		10	35.0738	2,805.90	6,079.46	72,953.50	Non-Exempt	1
ACCOUNTANT II	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1

*Most units have 10 steps, however steps 6-10 require 10-30 years of service.
 Law/Fire units have 11 steps, however steps 9-11 require 15-25 years of service.
 See Sutter County Personnel Rules and Regulations, Section 13.1, then subsections by Unit for details.*

COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		2	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Exempt	1
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ACCOUNTANT II - CON	CON37	1	28.2432	2,259.46	4,895.49	58,745.86	Exempt	1
		2	29.6553	2,372.42	5,140.25	61,683.02	Exempt	1
		3	31.1382	2,491.06	5,397.29	64,767.46	Exempt	1
		4	32.6954	2,615.63	5,667.20	68,006.43	Exempt	1
		5	34.3301	2,746.41	5,950.55	71,406.61	Exempt	1
		6	36.0466	2,883.73	6,248.08	74,976.93	Exempt	1
		7	36.9478	2,955.82	6,404.29	76,851.42	Exempt	1
		8	37.8715	3,029.72	6,564.39	78,772.72	Exempt	1
		9	38.7502	3,100.02	6,716.70	80,600.42	Exempt	1
		10	39.6513	3,172.10	6,872.89	82,474.70	Exempt	1
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ACCOUNTANT-AUDITOR I	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	1
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ACCOUNTANT-AUDITOR II	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Exempt	1
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ACCOUNTANT-AUDITOR III	PRO41	1	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		2	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		3	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1

*Most units have 10 steps, however steps 6-10 require 10-30 years of service.
 Law/Fire units have 11 steps, however steps 9-11 require 15-25 years of service.
 See Sutter County Personnel Rules and Regulations, Section 13.1, then subsections by Unit for details.*

COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		5	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		6	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		7	42.1391	3,371.13	7,304.11	87,649.33	Exempt	1
		8	43.1926	3,455.41	7,486.72	89,840.61	Exempt	1
		9	44.1945	3,535.56	7,660.38	91,924.56	Exempt	1
		10	45.2222	3,617.78	7,838.51	94,062.18	Exempt	1
ACCOUNTING MANAGER	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
ACCOUNTING SYSTEMS ANALYST	MGT40	1	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		2	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		3	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		4	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		5	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		6	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		7	43.7652	3,501.22	7,585.97	91,031.62	Exempt	1
		8	44.8593	3,588.74	7,775.61	93,307.34	Exempt	1
		9	45.9000	3,672.00	7,956.00	95,472.00	Exempt	1
		10	46.9674	3,757.39	8,141.02	97,692.19	Exempt	1
ACCOUNTING TECHNICIAN I	GCL33	1	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		2	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		3	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		4	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		5	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		6	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		7	28.3516	2,268.13	4,914.28	58,971.33	Non-Exempt	1
		8	29.0604	2,324.83	5,037.14	60,445.63	Non-Exempt	1
		9	29.7348	2,378.78	5,154.03	61,848.38	Non-Exempt	1
		10	30.4263	2,434.10	5,273.89	63,286.70	Non-Exempt	1
ACCOUNTING TECHNICIAN I - LAW	LGC35	1	20.6803	1,654.42	3,584.59	43,015.02	Non-Exempt	1
		2	21.8417	1,747.34	3,785.89	45,430.74	Non-Exempt	1
		3	23.1066	1,848.53	4,005.14	48,061.73	Non-Exempt	1
		4	24.2616	1,940.93	4,205.34	50,464.13	Non-Exempt	1
		5	25.4748	2,037.98	4,415.63	52,987.58	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		6	26.7487	2,139.90	4,636.44	55,637.30	Non-Exempt	1
		7	28.0860	2,246.88	4,868.24	58,418.88	Non-Exempt	1
		8	29.4904	2,359.23	5,111.67	61,340.03	Non-Exempt	1
ACCOUNTING TECHNICIAN II	GCL35	1	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		2	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		3	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		4	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		5	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		6	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		7	31.2581	2,500.65	5,418.07	65,016.85	Non-Exempt	1
		8	32.0396	2,563.17	5,553.53	66,642.37	Non-Exempt	1
		9	32.7829	2,622.63	5,682.37	68,188.43	Non-Exempt	1
		10	33.5452	2,683.62	5,814.50	69,774.02	Non-Exempt	1
ACCOUNTING TECHNICIAN II - LAW	LGC37	1	23.1066	1,848.53	4,005.14	48,061.73	Non-Exempt	1
		2	24.2616	1,940.93	4,205.34	50,464.13	Non-Exempt	1
		3	25.4748	2,037.98	4,415.63	52,987.58	Non-Exempt	1
		4	26.7487	2,139.90	4,636.44	55,637.30	Non-Exempt	1
		5	28.0860	2,246.88	4,868.24	58,418.88	Non-Exempt	1
		6	29.4904	2,359.23	5,111.67	61,340.03	Non-Exempt	1
		7	30.9651	2,477.21	5,367.28	64,407.41	Non-Exempt	1
		8	32.5132	2,601.06	5,635.62	67,627.46	Non-Exempt	1
ADMIN & ACCOUNTING SUPERVISOR SUP40		1	30.1920	2,415.36	5,233.28	62,799.36	Exempt	1
		2	31.7901	2,543.21	5,510.28	66,123.41	Exempt	1
		3	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		4	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		5	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		6	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		7	39.9752	3,198.02	6,929.03	83,148.42	Exempt	1
		8	40.9746	3,277.97	7,102.26	85,227.17	Exempt	1
		9	41.9251	3,354.01	7,267.02	87,204.21	Exempt	1
		10	42.9002	3,432.02	7,436.03	89,232.42	Exempt	1
ADMIN & FINANCE MGR DEV SVCS	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	1
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	1
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	1
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
ADMIN & FINANCE MGR GEN SVCS	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	1
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	1
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	1
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	1
ADMIN & FINANCE MGR LAW	MLN45	1	44.4271	3,554.17	7,700.70	92,408.37	Exempt	1
		2	46.7109	3,736.87	8,096.56	97,158.67	Exempt	1
		3	49.3745	3,949.96	8,558.25	102,698.96	Exempt	1
		4	51.8179	4,145.43	8,981.77	107,781.23	Exempt	1
		5	54.4089	4,352.71	9,430.88	113,170.51	Exempt	1
		6	57.1292	4,570.34	9,902.39	118,828.74	Exempt	1
		7	59.9856	4,798.85	10,397.50	124,770.05	Exempt	1
		8	62.9850	5,038.80	10,917.40	131,008.80	Exempt	1
ADMIN & FINANCE MGR PROBATION	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
ADMIN ASSISTANT	GCL37	1	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		2	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		3	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		4	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		5	32.0205	2,561.64	5,550.22	66,602.64	Non-Exempt	1
		6	33.6213	2,689.70	5,827.69	69,932.30	Non-Exempt	1
		7	34.4621	2,756.97	5,973.43	71,681.17	Non-Exempt	1
		8	35.3237	2,825.90	6,122.77	73,473.30	Non-Exempt	1
		9	36.1429	2,891.43	6,264.77	75,177.23	Non-Exempt	1
		10	36.9836	2,958.69	6,410.49	76,925.89	Non-Exempt	1
ADMIN ASST TO COUNTY COUNSEL	CON37	1	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		2	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1
		3	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	32.6954	2,615.63	5,667.20	68,006.43	Non-Exempt	1
		5	34.3301	2,746.41	5,950.55	71,406.61	Non-Exempt	1
		6	36.0466	2,883.73	6,248.08	74,976.93	Non-Exempt	1
		7	36.9478	2,955.82	6,404.29	76,851.42	Non-Exempt	1
		8	37.8715	3,029.72	6,564.39	78,772.72	Non-Exempt	1
		9	38.7502	3,100.02	6,716.70	80,600.42	Non-Exempt	1
		10	39.6513	3,172.10	6,872.89	82,474.70	Non-Exempt	1
ADMIN ASST TO DIST ATTORNEY	SCL38	1	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		2	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		3	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		4	32.6076	2,608.61	5,651.98	67,823.81	Non-Exempt	1
		5	34.2379	2,739.03	5,934.57	71,214.83	Non-Exempt	1
		6	35.9498	2,875.98	6,231.30	74,775.58	Non-Exempt	1
		7	36.8486	2,947.89	6,387.09	76,645.09	Non-Exempt	1
		8	37.7698	3,021.58	6,546.77	78,561.18	Non-Exempt	1
		9	38.6461	3,091.69	6,698.66	80,383.89	Non-Exempt	1
		10	39.5449	3,163.59	6,854.45	82,253.39	Non-Exempt	1
ADMIN ASST TO PUBLIC DEFENDER	SCL38	1	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		2	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		3	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		4	32.6076	2,608.61	5,651.98	67,823.81	Non-Exempt	1
		5	34.2379	2,739.03	5,934.57	71,214.83	Non-Exempt	1
		6	35.9498	2,875.98	6,231.30	74,775.58	Non-Exempt	1
		7	36.8486	2,947.89	6,387.09	76,645.09	Non-Exempt	1
		8	37.7698	3,021.58	6,546.77	78,561.18	Non-Exempt	1
		9	38.6461	3,091.69	6,698.66	80,383.89	Non-Exempt	1
		10	39.5449	3,163.59	6,854.45	82,253.39	Non-Exempt	1
ADMIN ASST TO SHERIFF	LGC40	1	26.7487	2,139.90	4,636.44	55,637.30	Non-Exempt	1
		2	28.0860	2,246.88	4,868.24	58,418.88	Non-Exempt	1
		3	29.4904	2,359.23	5,111.67	61,340.03	Non-Exempt	1
		4	30.9651	2,477.21	5,367.28	64,407.41	Non-Exempt	1
		5	32.5132	2,601.06	5,635.62	67,627.46	Non-Exempt	1
		6	34.1390	2,731.12	5,917.43	71,009.12	Non-Exempt	1
		7	35.8459	2,867.67	6,213.29	74,559.47	Non-Exempt	1
		8	37.6381	3,011.05	6,523.94	78,287.25	Non-Exempt	1
ADMIN SERVICES OFFICER	MGT43	1	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		2	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		3	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		4	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		5	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		6	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		7	51.0459	4,083.67	8,847.96	106,175.47	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

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	Grade	Step						
		8	52.3220	4,185.76	9,069.15	108,829.76	Exempt	1
		9	53.5358	4,282.86	9,279.54	111,354.46	Exempt	1
		10	54.7809	4,382.47	9,495.36	113,944.27	Exempt	1
ADMINISTRATIVE ANALYST I	MGT39	1	31.3091	2,504.73	5,426.91	65,122.93	Exempt	1
		2	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		3	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		4	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		5	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		6	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		7	41.8383	3,347.06	7,251.97	87,023.66	Exempt	1
		8	42.8843	3,430.74	7,433.28	89,199.34	Exempt	1
		9	43.8792	3,510.34	7,605.73	91,268.74	Exempt	1
		10	44.8997	3,591.98	7,782.61	93,391.38	Exempt	1
ADMINISTRATIVE ANALYST II	MGT41	1	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		2	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		3	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		4	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		5	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		6	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		7	46.0148	3,681.18	7,975.90	95,710.78	Exempt	1
		8	47.1652	3,773.22	8,175.30	98,103.62	Exempt	1
		9	48.2596	3,860.77	8,365.00	100,379.97	Exempt	1
		10	49.3820	3,950.56	8,559.55	102,714.56	Exempt	1
AG COMMISIONER/SEALER W&M	MGT53	1	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		2	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		3	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		4	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		5	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		6	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		7	83.0401	6,643.21	14,393.62	172,723.41	Exempt	1
		8	85.1161	6,809.29	14,753.46	177,041.49	Exempt	1
		9	87.0909	6,967.27	15,095.76	181,149.07	Exempt	1
		10	89.1162	7,129.30	15,446.81	185,361.70	Exempt	1
AG FIELD ASSISTANT I	GEN30	1	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		2	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		3	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		4	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		5	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		6	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		7	23.3717	1,869.74	4,051.09	48,613.14	Non-Exempt	1
		8	23.9560	1,916.48	4,152.37	49,828.48	Non-Exempt	1
		9	24.5117	1,960.94	4,248.69	50,984.34	Non-Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step
								Up To
		10	25.0819	2,006.55	4,347.53	52,170.35	Non-Exempt	1
AG FIELD ASSISTANT II	GEN32	1	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		2	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		3	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		4	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		5	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		6	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		7	26.1148	2,089.18	4,526.57	54,318.78	Non-Exempt	1
		8	26.7677	2,141.42	4,639.73	55,676.82	Non-Exempt	1
		9	27.3885	2,191.08	4,747.34	56,968.08	Non-Exempt	1
		10	28.0255	2,242.04	4,857.75	58,293.04	Non-Exempt	1
AG FIELD ASSISTANT TRAINEE	GEN29	1	16.4364	1,314.91	2,848.98	34,187.71	Non-Exempt	1
		2	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		3	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		4	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		5	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		6	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		7	22.1372	1,770.98	3,837.11	46,045.38	Non-Exempt	1
		8	22.6906	1,815.25	3,933.04	47,196.45	Non-Exempt	1
		9	23.2170	1,857.36	4,024.28	48,291.36	Non-Exempt	1
		10	23.7571	1,900.57	4,117.90	49,414.77	Non-Exempt	1
AG STANDARDS BIOLOGIST I	PRO35	1	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		2	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		3	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		4	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		5	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		6	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		7	31.0248	2,481.98	5,377.63	64,531.58	Non-Exempt	1
		8	31.8004	2,544.03	5,512.07	66,144.83	Non-Exempt	1
		9	32.5383	2,603.06	5,639.97	67,679.66	Non-Exempt	1
		10	33.2949	2,663.59	5,771.12	69,253.39	Non-Exempt	1
AG STANDARDS BIOLOGIST II	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
AG STANDARDS BIOLOGIST III	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Exempt	1
AIRPORT ATTENDANT	GEN31	1	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		2	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		3	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		4	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		5	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		6	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		7	24.6840	1,974.72	4,278.56	51,342.72	Non-Exempt	1
		8	25.3011	2,024.09	4,385.52	52,626.29	Non-Exempt	1
		9	25.8881	2,071.05	4,487.27	53,847.25	Non-Exempt	1
		10	26.4902	2,119.22	4,591.63	55,099.62	Non-Exempt	1
APPRAISAL AIDE	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
APPRAISER I	PRO35	1	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		2	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		3	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		4	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		5	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		6	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		7	31.0248	2,481.98	5,377.63	64,531.58	Non-Exempt	1
		8	31.8004	2,544.03	5,512.07	66,144.83	Non-Exempt	1
		9	32.5383	2,603.06	5,639.97	67,679.66	Non-Exempt	1
		10	33.2949	2,663.59	5,771.12	69,253.39	Non-Exempt	1
APPRAISER II	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	1
APPRAISER III	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Exempt	1
ASSESSMENT TECHNICIAN I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1
ASSESSMENT TECHNICIAN II	GCL31	1	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		2	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		3	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		4	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		5	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		6	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		7	25.3897	2,031.18	4,400.88	52,810.58	Non-Exempt	1
		8	26.0244	2,081.95	4,510.90	54,130.75	Non-Exempt	1
		9	26.6283	2,130.26	4,615.57	55,386.86	Non-Exempt	1
		10	27.2476	2,179.81	4,722.92	56,675.01	Non-Exempt	1
ASSESSMENT TECHNICIAN III	GCL33	1	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		2	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		3	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		5	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		6	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		7	28.3516	2,268.13	4,914.28	58,971.33	Non-Exempt	1
		8	29.0604	2,324.83	5,037.14	60,445.63	Non-Exempt	1
		9	29.7348	2,378.78	5,154.03	61,848.38	Non-Exempt	1
		10	30.4263	2,434.10	5,273.89	63,286.70	Non-Exempt	1
ASSISTANT CLERK RECORDER	MGT44	1	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		2	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		3	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		4	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		5	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		6	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		7	53.6698	4,293.58	9,302.77	111,633.18	Exempt	1
		8	55.0115	4,400.92	9,535.33	114,423.92	Exempt	1
		9	56.2879	4,503.03	9,756.57	117,078.83	Exempt	1
		10	57.5970	4,607.76	9,983.48	119,801.76	Exempt	1
ASSISTANT REGISTRAR OF VOTERS	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	1
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	1
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	1
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	1
ASSOCIATE CIVIL ENGINEER	PRO48	1	45.6211	3,649.69	7,907.66	94,891.89	Exempt	3
		2	47.9603	3,836.82	8,313.12	99,757.42	Exempt	3
		3	50.3774	4,030.19	8,732.08	104,784.99	Exempt	3
		4	52.9836	4,238.69	9,183.82	110,205.89	Exempt	3
		5	55.6328	4,450.62	9,643.02	115,716.22	Exempt	3
		6	58.4146	4,673.17	10,125.20	121,502.37	Exempt	3
		7	59.8748	4,789.98	10,378.30	124,539.58	Exempt	3
		8	61.3717	4,909.74	10,637.76	127,653.14	Exempt	3
		9	62.7957	5,023.66	10,884.59	130,615.06	Exempt	3
		10	64.2559	5,140.47	11,137.69	133,652.27	Exempt	3
ASST AGRIC COMM - SEALER	MGT49	1	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		2	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		3	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		4	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		5	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1

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	Grade	Step						
		6	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		7	68.6841	5,494.73	11,905.24	142,862.93	Exempt	1
		8	70.4012	5,632.10	12,202.87	146,434.50	Exempt	1
		9	72.0345	5,762.76	12,485.98	149,831.76	Exempt	1
		10	73.7099	5,896.79	12,776.38	153,316.59	Exempt	1
ASST ASSESSOR	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
ASST AUDITOR-CONTROLLER	MGT48	1	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		2	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		3	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		4	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		5	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		6	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		7	65.3630	5,229.04	11,329.59	135,955.04	Exempt	1
		8	66.9971	5,359.77	11,612.83	139,353.97	Exempt	1
		9	68.5513	5,484.10	11,882.23	142,586.70	Exempt	1
		10	70.1457	5,611.66	12,158.59	145,903.06	Exempt	1
ASST CLERK OF THE BOARD	CON38	1	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1
		2	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1
		3	32.6954	2,615.63	5,667.20	68,006.43	Non-Exempt	1
		4	34.3301	2,746.41	5,950.55	71,406.61	Non-Exempt	1
		5	36.0466	2,883.73	6,248.08	74,976.93	Non-Exempt	1
		6	37.8490	3,027.92	6,560.49	78,725.92	Non-Exempt	1
		7	38.7953	3,103.62	6,724.52	80,694.22	Non-Exempt	1
		8	39.7652	3,181.22	6,892.63	82,711.62	Non-Exempt	1
		9	40.6877	3,255.02	7,052.53	84,630.42	Non-Exempt	1
		10	41.6340	3,330.72	7,216.56	86,598.72	Non-Exempt	1
ASST COUNTY ADMINISTRATOR	MGT55	1	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		2	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		3	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		4	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		5	85.4067	6,832.54	14,803.83	177,645.94	Exempt	1
		6	89.6389	7,171.11	15,537.41	186,448.91	Exempt	1
		7	91.8798	7,350.38	15,925.83	191,109.98	Exempt	1

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	Grade	Step						
		8	94.1768	7,534.14	16,323.98	195,887.74	Exempt	1
		9	96.3619	7,708.95	16,702.73	200,432.75	Exempt	1
		10	98.6029	7,888.23	17,091.17	205,094.03	Exempt	1
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ASST COUNTY COUNSEL	DCC52	1	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		2	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		3	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		4	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		5	73.8614	5,908.91	12,802.64	153,631.71	Exempt	1
		6	77.5542	6,204.34	13,442.73	161,312.74	Exempt	1
		7	79.4932	6,359.46	13,778.82	165,345.86	Exempt	1
		8	81.4805	6,518.44	14,123.29	169,479.44	Exempt	1
		9	83.3707	6,669.66	14,450.92	173,411.06	Exempt	1
		10	85.3095	6,824.76	14,786.98	177,443.76	Exempt	1
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ASST DIR HHS - ADMIN & FINANCE	MGT53	1	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		2	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		3	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		4	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		5	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		6	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		7	83.0401	6,643.21	14,393.62	172,723.41	Exempt	1
		8	85.1161	6,809.29	14,753.46	177,041.49	Exempt	1
		9	87.0909	6,967.27	15,095.76	181,149.07	Exempt	1
		10	89.1162	7,129.30	15,446.81	185,361.70	Exempt	1
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ASST DIR HHS - PROGRAM SVCS	MGT53	1	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		2	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		3	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		4	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		5	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		6	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		7	83.0401	6,643.21	14,393.62	172,723.41	Exempt	1
		8	85.1161	6,809.29	14,753.46	177,041.49	Exempt	1
		9	87.0909	6,967.27	15,095.76	181,149.07	Exempt	1
		10	89.1162	7,129.30	15,446.81	185,361.70	Exempt	1
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ASST DIR OF HUMAN RESOURCES	MGT48	1	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		2	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		3	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		4	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		5	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		6	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		7	65.3630	5,229.04	11,329.59	135,955.04	Exempt	1
		8	66.9971	5,359.77	11,612.83	139,353.97	Exempt	1
		9	68.5513	5,484.10	11,882.23	142,586.70	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		10	70.1457	5,611.66	12,158.59	145,903.06	Exempt	1
ASST DIRECTOR DEV SERVICES	MGT52	1	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		2	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		3	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		4	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		5	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		6	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		7	79.1093	6,328.74	13,712.28	164,547.34	Exempt	1
		8	81.0870	6,486.96	14,055.08	168,660.96	Exempt	1
		9	82.9683	6,637.46	14,381.17	172,574.06	Exempt	1
		10	84.8979	6,791.83	14,715.64	176,587.63	Exempt	1
ASST MUSEUM CURATOR	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	1
ASST TREASURER-TAX COLLECTOR	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
AUDITOR-APPRAISER I	PRO35	1	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		2	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		3	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		4	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		5	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		6	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		7	31.0248	2,481.98	5,377.63	64,531.58	Non-Exempt	1
		8	31.8004	2,544.03	5,512.07	66,144.83	Non-Exempt	1
		9	32.5383	2,603.06	5,639.97	67,679.66	Non-Exempt	1
		10	33.2949	2,663.59	5,771.12	69,253.39	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
AUDITOR-APPRAISER II	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	1
AUDITOR-APPRAISER III	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Non-Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Non-Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Non-Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Non-Exempt	1
AUDITOR-CONTROLLER	EAU4U	1	67.3937	5,391.50	11,681.57	140,178.90	Exempt	1
		10	70.7635	5,661.08	12,265.67	147,188.08	Exempt	1
		15	72.4484	5,795.87	12,557.72	150,692.67	Exempt	1
		20	74.1331	5,930.65	12,849.74	154,196.85	Exempt	1
		25	75.8181	6,065.45	13,141.80	157,701.65	Exempt	1
		30	77.5028	6,200.22	13,433.82	161,205.82	Exempt	1
BOARD CLERK I	CON32	1	21.5827	1,726.62	3,741.00	44,892.02	Non-Exempt	1
		2	22.7990	1,823.92	3,951.83	47,421.92	Non-Exempt	1
		3	24.1231	1,929.85	4,181.34	50,176.05	Non-Exempt	1
		4	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		5	26.8978	2,151.82	4,662.29	55,947.42	Non-Exempt	1
		6	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		7	28.9493	2,315.94	5,017.88	60,214.54	Non-Exempt	1
		8	29.6730	2,373.84	5,143.32	61,719.84	Non-Exempt	1
		9	30.3614	2,428.91	5,262.64	63,151.71	Non-Exempt	1
		10	31.0676	2,485.41	5,385.05	64,620.61	Non-Exempt	1
BOARD CLERK II	CON34	1	24.1231	1,929.85	4,181.34	50,176.05	Non-Exempt	1
		2	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		3	26.8978	2,151.82	4,662.29	55,947.42	Non-Exempt	1
		4	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		5	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
		6	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1
		7	31.9165	2,553.32	5,532.19	66,386.32	Non-Exempt	1
		8	32.7144	2,617.15	5,670.50	68,045.95	Non-Exempt	1
		9	33.4734	2,677.87	5,802.06	69,624.67	Non-Exempt	1
		10	34.2520	2,740.16	5,937.01	71,244.16	Non-Exempt	1
BOARD CLERK III	CON35	1	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		2	26.8978	2,151.82	4,662.29	55,947.42	Non-Exempt	1
		3	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		4	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1
		5	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1
		6	32.6954	2,615.63	5,667.20	68,006.43	Non-Exempt	1
		7	33.5129	2,681.03	5,808.90	69,706.83	Non-Exempt	1
		8	34.3507	2,748.06	5,954.12	71,449.46	Non-Exempt	1
		9	35.1477	2,811.82	6,092.27	73,107.22	Non-Exempt	1
		10	35.9649	2,877.19	6,233.92	74,806.99	Non-Exempt	1
BOARD OF SUPERVISORS AIDE	MGT41	1	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		2	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		3	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		4	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		5	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		6	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		7	46.0148	3,681.18	7,975.90	95,710.78	Exempt	1
		8	47.1652	3,773.22	8,175.30	98,103.62	Exempt	1
		9	48.2596	3,860.77	8,365.00	100,379.97	Exempt	1
		10	49.3820	3,950.56	8,559.55	102,714.56	Exempt	1
BUILDING INSPECTION MANAGER	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
BUILDING INSPECTOR I	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	3
		2	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	3
		3	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	3
		4	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	3
		5	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	3
		6	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	3
		7	36.3876	2,911.01	6,307.18	75,686.21	Non-Exempt	3

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EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		8	37.2973	2,983.78	6,464.87	77,578.38	Non-Exempt	3
		9	38.1624	3,052.99	6,614.82	79,377.79	Non-Exempt	3
		10	39.0500	3,124.00	6,768.67	81,224.00	Non-Exempt	3
BUILDING INSPECTOR II	PRO40	1	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	3
		2	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	3
		3	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	3
		4	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	3
		5	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	3
		6	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	3
		7	40.0920	3,207.36	6,949.28	83,391.36	Non-Exempt	3
		8	41.0943	3,287.54	7,123.01	85,476.14	Non-Exempt	3
		9	42.0477	3,363.82	7,288.27	87,459.22	Non-Exempt	3
		10	43.0255	3,442.04	7,457.75	89,493.04	Non-Exempt	3
BUILDING INSPECTOR III	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	3
		2	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	3
		3	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	3
		4	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	3
		5	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	3
		6	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	3
		7	44.5580	3,564.64	7,723.39	92,680.64	Non-Exempt	3
		8	45.6720	3,653.76	7,916.48	94,997.76	Non-Exempt	3
		9	46.7316	3,738.53	8,100.14	97,201.73	Non-Exempt	3
		10	47.8185	3,825.48	8,288.54	99,462.48	Non-Exempt	3
BUILDING SVCS LEAD WORKER	GEN37	1	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		2	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		3	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		4	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		5	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		6	33.2181	2,657.45	5,757.80	69,093.65	Non-Exempt	1
		7	34.0488	2,723.90	5,901.79	70,821.50	Non-Exempt	1
		8	34.9000	2,792.00	6,049.33	72,592.00	Non-Exempt	1
		9	35.7096	2,856.77	6,189.66	74,275.97	Non-Exempt	1
		10	36.5401	2,923.21	6,333.62	76,003.41	Non-Exempt	1
BUILDING SVCS SUPERVISOR	SUP39	1	28.6127	2,289.02	4,959.53	59,514.42	Non-Exempt	1
		2	30.1920	2,415.36	5,233.28	62,799.36	Non-Exempt	1
		3	31.7901	2,543.21	5,510.28	66,123.41	Non-Exempt	1
		4	33.5017	2,680.14	5,806.96	69,683.54	Non-Exempt	1
		5	35.4039	2,832.31	6,136.68	73,640.11	Non-Exempt	1
		6	37.2695	2,981.56	6,460.05	77,520.56	Non-Exempt	1
		7	38.2012	3,056.10	6,621.54	79,458.50	Non-Exempt	1
		8	39.1562	3,132.50	6,787.07	81,444.90	Non-Exempt	1
		9	40.0648	3,205.18	6,944.57	83,334.78	Non-Exempt	1

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COUNTY OF SUTTER
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EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
		10	40.9964	3,279.71	7,106.04	85,272.51	Non-Exempt	1
BUILDING SVCS WORKER	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
BUILDING SVCS WORKER-HVAC	GEN36	1	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		2	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		3	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		4	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		5	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		6	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		7	32.3051	2,584.41	5,599.55	67,194.61	Non-Exempt	1
		8	33.1127	2,649.02	5,739.53	68,874.42	Non-Exempt	1
		9	33.8809	2,710.47	5,872.69	70,472.27	Non-Exempt	1
		10	34.6689	2,773.51	6,009.28	72,111.31	Non-Exempt	1
BUYER I	GCL33	1	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		2	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		3	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		4	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		5	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		6	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		7	28.3516	2,268.13	4,914.28	58,971.33	Non-Exempt	1
		8	29.0604	2,324.83	5,037.14	60,445.63	Non-Exempt	1
		9	29.7348	2,378.78	5,154.03	61,848.38	Non-Exempt	1
		10	30.4263	2,434.10	5,273.89	63,286.70	Non-Exempt	1
BUYER II	PRO35	1	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		2	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		3	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		4	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		5	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		6	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		7	31.0248	2,481.98	5,377.63	64,531.58	Non-Exempt	1
		8	31.8004	2,544.03	5,512.07	66,144.83	Non-Exempt	1
		9	32.5383	2,603.06	5,639.97	67,679.66	Non-Exempt	1
		10	33.2949	2,663.59	5,771.12	69,253.39	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
CHARGE NURSE	SNU42	1	36.9794	2,958.35	6,409.76	76,917.15	Exempt	3
		2	39.0801	3,126.41	6,773.88	81,286.61	Exempt	3
		3	41.1383	3,291.06	7,130.64	85,567.66	Exempt	3
		4	43.0489	3,443.91	7,461.81	89,541.71	Exempt	3
		5	45.2011	3,616.09	7,834.86	94,018.29	Exempt	3
		6	47.4610	3,796.88	8,226.57	98,718.88	Exempt	3
		7	48.6475	3,891.80	8,432.23	101,186.80	Exempt	3
		8	49.8637	3,989.10	8,643.04	103,716.50	Exempt	3
		9	51.0207	4,081.66	8,843.59	106,123.06	Exempt	3
		10	52.2071	4,176.57	9,049.23	108,590.77	Exempt	3
CHIEF APPRAISER	MGT43	1	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		2	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		3	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		4	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		5	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		6	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		7	51.0459	4,083.67	8,847.96	106,175.47	Exempt	1
		8	52.3220	4,185.76	9,069.15	108,829.76	Exempt	1
		9	53.5358	4,282.86	9,279.54	111,354.46	Exempt	1
		10	54.7809	4,382.47	9,495.36	113,944.27	Exempt	1
CHIEF DA INVESTIGATOR	MLA47	1	56.2104	4,496.83	9,743.14	116,917.63	Exempt	1
		2	59.0212	4,721.70	10,230.34	122,764.10	Exempt	1
		3	61.9717	4,957.74	10,741.76	128,901.14	Exempt	1
		4	65.0705	5,205.64	11,278.89	135,346.64	Exempt	1
		5	68.3243	5,465.94	11,842.88	142,114.54	Exempt	1
		6	71.7403	5,739.22	12,434.99	149,219.82	Exempt	1
		7	75.3273	6,026.18	13,056.73	156,680.78	Exempt	1
		8	79.0937	6,327.50	13,709.57	164,514.90	Exempt	1
CHIEF DEPUTY DISTRICT ATTORNEY	MGT51	1	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		2	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		3	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		4	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		5	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		6	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		7	75.3819	6,030.55	13,066.20	156,794.35	Exempt	1
		8	77.2664	6,181.31	13,392.84	160,714.11	Exempt	1
		9	79.0590	6,324.72	13,703.56	164,442.72	Exempt	1
		10	80.8976	6,471.81	14,022.25	168,267.01	Exempt	1
CHIEF PROBATION OFFICER	MPS50	1	61.2068	4,896.54	10,609.18	127,310.14	Exempt	1
		2	64.3852	5,150.82	11,160.10	133,921.22	Exempt	1
		3	67.5972	5,407.78	11,716.85	140,602.18	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	70.9687	5,677.50	12,301.24	147,614.90	Exempt	1
		5	74.5170	5,961.36	12,916.28	154,995.36	Exempt	1
		6	78.2429	6,259.43	13,562.10	162,745.23	Exempt	1
		7	80.1991	6,415.93	13,901.18	166,814.13	Exempt	1
		8	82.2041	6,576.33	14,248.71	170,984.53	Exempt	1
		9	84.1111	6,728.89	14,579.26	174,951.09	Exempt	1
		10	86.0672	6,885.38	14,918.31	179,019.78	Exempt	1
CHIEF WELFARE INVESTIGATOR	MLN45	1	44.4271	3,554.17	7,700.70	92,408.37	Exempt	1
		2	46.7109	3,736.87	8,096.56	97,158.67	Exempt	1
		3	49.3745	3,949.96	8,558.25	102,698.96	Exempt	1
		4	51.8179	4,145.43	8,981.77	107,781.23	Exempt	1
		5	54.4089	4,352.71	9,430.88	113,170.51	Exempt	1
		6	57.1292	4,570.34	9,902.39	118,828.74	Exempt	1
		7	59.9856	4,798.85	10,397.50	124,770.05	Exempt	1
		8	62.9850	5,038.80	10,917.40	131,008.80	Exempt	1
CHILD ADVOCACY COORDINATOR	LTSUP42	1	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		2	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		3	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		4	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		5	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		6	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		7	44.4020	3,552.16	7,696.35	92,356.16	Exempt	1
		8	45.5121	3,640.97	7,888.76	94,665.17	Exempt	1
		9	46.5680	3,725.44	8,071.79	96,861.44	Exempt	1
		10	47.6511	3,812.09	8,259.52	99,114.29	Exempt	1
CHILD DEV BEHAVORAL SPECIALIST	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Exempt	1
CHILD SERVICES CASE WORKER I	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

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	Grade	Step						
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
CHILD SERVICES CASE WORKER II	GCL33	1	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		2	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		3	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		4	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		5	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		6	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		7	28.3516	2,268.13	4,914.28	58,971.33	Non-Exempt	1
		8	29.0604	2,324.83	5,037.14	60,445.63	Non-Exempt	1
		9	29.7348	2,378.78	5,154.03	61,848.38	Non-Exempt	1
		10	30.4263	2,434.10	5,273.89	63,286.70	Non-Exempt	1
CHILD SUPPORT ATTORNEY I	PAT44	1	39.8903	3,191.22	6,914.32	82,971.82	Exempt	1
		2	41.7272	3,338.18	7,232.71	86,792.58	Exempt	1
		3	43.8725	3,509.80	7,604.57	91,254.80	Exempt	1
		4	46.3744	3,709.95	8,038.23	96,458.75	Exempt	1
		5	48.6692	3,893.54	8,435.99	101,231.94	Exempt	1
		6	51.1025	4,088.20	8,857.77	106,293.20	Exempt	1
		7	52.3801	4,190.41	9,079.22	108,950.61	Exempt	1
		8	53.6896	4,295.17	9,306.20	111,674.37	Exempt	1
		9	54.9354	4,394.83	9,522.14	114,265.63	Exempt	1
		10	56.2129	4,497.03	9,743.57	116,922.83	Exempt	1
CHILD SUPPORT ATTORNEY II	PAT46	1	43.8725	3,509.80	7,604.57	91,254.80	Exempt	1
		2	46.3744	3,709.95	8,038.23	96,458.75	Exempt	1
		3	48.6692	3,893.54	8,435.99	101,231.94	Exempt	1
		4	51.1712	4,093.70	8,869.67	106,436.10	Exempt	1
		5	53.7293	4,298.34	9,313.08	111,756.94	Exempt	1
		6	56.4160	4,513.28	9,778.77	117,345.28	Exempt	1
		7	57.8264	4,626.11	10,023.24	120,278.91	Exempt	1
		8	59.2721	4,741.77	10,273.83	123,285.97	Exempt	1
		9	60.6472	4,851.78	10,512.18	126,146.18	Exempt	1
		10	62.0576	4,964.61	10,756.65	129,079.81	Exempt	1
CHILD SUPPORT ATTORNEY III	PAT48	1	48.6692	3,893.54	8,435.99	101,231.94	Exempt	1
		2	51.1712	4,093.70	8,869.67	106,436.10	Exempt	1
		3	53.7480	4,299.84	9,316.32	111,795.84	Exempt	1
		4	56.5387	4,523.10	9,800.04	117,600.50	Exempt	1
		5	59.3655	4,749.24	10,290.02	123,480.24	Exempt	1
		6	62.3335	4,986.68	10,804.47	129,653.68	Exempt	1
		7	63.8920	5,111.36	11,074.61	132,895.36	Exempt	1
		8	65.4893	5,239.14	11,351.48	136,217.74	Exempt	1
		9	67.0086	5,360.69	11,614.82	139,377.89	Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
		10	68.5671	5,485.37	11,884.96	142,619.57	Exempt	1
CHILD SUPPORT SPECIALIST I	GEN32	1	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		2	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		3	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		4	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		5	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		6	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		7	26.1148	2,089.18	4,526.57	54,318.78	Non-Exempt	1
		8	26.7677	2,141.42	4,639.73	55,676.82	Non-Exempt	1
		9	27.3885	2,191.08	4,747.34	56,968.08	Non-Exempt	1
		10	28.0255	2,242.04	4,857.75	58,293.04	Non-Exempt	1
CHILD SUPPORT SPECIALIST II	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
CHILD SUPPORT SPECIALIST III	GEN34	1	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		2	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		3	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		4	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		5	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		6	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		7	29.0920	2,327.36	5,042.61	60,511.36	Non-Exempt	1
		8	29.8193	2,385.54	5,168.68	62,024.14	Non-Exempt	1
		9	30.5113	2,440.90	5,288.63	63,463.50	Non-Exempt	1
		10	31.2209	2,497.67	5,411.62	64,939.47	Non-Exempt	1
CHILD SUPPORT SUPERVISOR	SUP36	1	24.2752	1,942.02	4,207.70	50,492.42	Non-Exempt	1
		2	25.6822	2,054.58	4,451.58	53,418.98	Non-Exempt	1
		3	27.1288	2,170.30	4,702.33	56,427.90	Non-Exempt	1
		4	28.6127	2,289.02	4,959.53	59,514.42	Non-Exempt	1
		5	30.1920	2,415.36	5,233.28	62,799.36	Non-Exempt	1
		6	31.7901	2,543.21	5,510.28	66,123.41	Non-Exempt	1
		7	32.5849	2,606.79	5,648.05	67,776.59	Non-Exempt	1
		8	33.3995	2,671.96	5,789.25	69,470.96	Non-Exempt	1
		9	34.1743	2,733.94	5,923.55	71,082.54	Non-Exempt	1
		10	34.9693	2,797.54	6,061.35	72,736.14	Non-Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
CODE ENFORCEMENT OFFICER I	GEN38	1	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		2	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		3	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		4	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		5	33.2181	2,657.45	5,757.80	69,093.65	Non-Exempt	1
		6	34.8793	2,790.34	6,045.75	72,548.94	Non-Exempt	1
		7	35.7512	2,860.10	6,196.87	74,362.50	Non-Exempt	1
		8	36.6450	2,931.60	6,351.80	76,221.60	Non-Exempt	1
		9	37.4952	2,999.62	6,499.17	77,990.02	Non-Exempt	1
		10	38.3672	3,069.38	6,650.31	79,803.78	Non-Exempt	1
CODE ENFORCEMENT OFFICER II	GEN40	1	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		2	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		3	33.2181	2,657.45	5,757.80	69,093.65	Non-Exempt	1
		4	34.8793	2,790.34	6,045.75	72,548.94	Non-Exempt	1
		5	36.6227	2,929.82	6,347.93	76,175.22	Non-Exempt	1
		6	38.4540	3,076.32	6,665.36	79,984.32	Non-Exempt	1
		7	39.4155	3,153.24	6,832.02	81,984.24	Non-Exempt	1
		8	40.4009	3,232.07	7,002.82	84,033.87	Non-Exempt	1
		9	41.3382	3,307.06	7,165.29	85,983.46	Non-Exempt	1
		10	42.2994	3,383.95	7,331.90	87,982.75	Non-Exempt	1
COMMUNICATIONS MANAGER	MCN43	1	43.9608	3,516.86	7,619.87	91,438.46	Exempt	1
		2	46.2970	3,703.76	8,024.81	96,297.76	Exempt	1
		3	48.4293	3,874.34	8,394.41	100,732.94	Exempt	1
		4	50.9187	4,073.50	8,825.91	105,910.90	Exempt	1
		5	53.8224	4,305.79	9,329.22	111,950.59	Exempt	1
		6	56.4859	4,518.87	9,790.89	117,490.67	Exempt	1
		7	59.3103	4,744.82	10,280.45	123,365.42	Exempt	1
		8	62.2756	4,982.05	10,794.44	129,533.25	Exempt	1
COMMUNITY SERVICES OFFICER	LNS34	1	21.0380	1,683.04	3,646.59	43,759.04	Non-Exempt	1
		2	22.2166	1,777.33	3,850.88	46,210.53	Non-Exempt	1
		3	23.4334	1,874.67	4,061.79	48,741.47	Non-Exempt	1
		4	24.8185	1,985.48	4,301.87	51,622.48	Non-Exempt	1
		5	26.1854	2,094.83	4,538.80	54,465.63	Non-Exempt	1
		6	27.6261	2,210.09	4,788.52	57,462.29	Non-Exempt	1
		7	29.0073	2,320.58	5,027.93	60,335.18	Non-Exempt	1
		8	30.4578	2,436.62	5,279.35	63,352.22	Non-Exempt	1
COMPUTER OPERATOR I	GEN34	1	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		2	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		3	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		4	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		5	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		6	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		7	29.0920	2,327.36	5,042.61	60,511.36	Non-Exempt	1
		8	29.8193	2,385.54	5,168.68	62,024.14	Non-Exempt	1
		9	30.5113	2,440.90	5,288.63	63,463.50	Non-Exempt	1
		10	31.2209	2,497.67	5,411.62	64,939.47	Non-Exempt	1
COMPUTER OPERATOR II	GEN36	1	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		2	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		3	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		4	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		5	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		6	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		7	32.3051	2,584.41	5,599.55	67,194.61	Non-Exempt	1
		8	33.1127	2,649.02	5,739.53	68,874.42	Non-Exempt	1
		9	33.8809	2,710.47	5,872.69	70,472.27	Non-Exempt	1
		10	34.6689	2,773.51	6,009.28	72,111.31	Non-Exempt	1
CONSTRUCTION PROJECT COORD.	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Non-Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Non-Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Non-Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Non-Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Non-Exempt	1
CONSULTING SPECIALIST	CSPEA	1	25.0000	2,000.00	4,333.33	52,000.00	Non-Exempt	1
		5	150.0000	12,000.00	26,000.00	312,000.00	Non-Exempt	1
COOPERATIVE EDUCATION SPEC I	PRO30	1	17.5585	1,404.68	3,043.47	36,521.68	Non-Exempt	1
		2	18.5102	1,480.82	3,208.43	38,501.22	Non-Exempt	1
		3	19.5377	1,563.02	3,386.53	40,638.42	Non-Exempt	1
		4	20.6601	1,652.81	3,581.08	42,973.01	Non-Exempt	1
		5	21.8399	1,747.19	3,785.58	45,426.99	Non-Exempt	1
		6	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		7	23.6339	1,890.71	4,096.54	49,158.51	Non-Exempt	1
		8	24.2247	1,937.98	4,198.95	50,387.38	Non-Exempt	1
		9	24.7867	1,982.94	4,296.36	51,556.34	Non-Exempt	1
		10	25.3633	2,029.06	4,396.31	52,755.66	Non-Exempt	1
CORRECTIONAL FOOD SVC SUPV	SUP33	1	20.6033	1,648.26	3,571.24	42,854.86	Non-Exempt	1
		2	21.7826	1,742.61	3,775.65	45,307.81	Non-Exempt	1
		3	22.9994	1,839.95	3,986.56	47,838.75	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	24.2752	1,942.02	4,207.70	50,492.42	Non-Exempt	1
		5	25.6822	2,054.58	4,451.58	53,418.98	Non-Exempt	1
		6	27.1288	2,170.30	4,702.33	56,427.90	Non-Exempt	1
		7	27.8070	2,224.56	4,819.88	57,838.56	Non-Exempt	1
		8	28.5022	2,280.18	4,940.38	59,284.58	Non-Exempt	1
		9	29.1634	2,333.07	5,054.99	60,659.87	Non-Exempt	1
		10	29.8416	2,387.33	5,172.54	62,070.53	Non-Exempt	1
CORRECTIONAL LIEUTENANT	MLC42	1	39.6352	3,170.82	6,870.10	82,441.22	Exempt	1
		2	41.7502	3,340.02	7,236.70	86,840.42	Exempt	1
		3	44.1707	3,533.66	7,656.25	91,875.06	Exempt	1
		4	46.3489	3,707.91	8,033.81	96,405.71	Exempt	1
		5	48.7261	3,898.09	8,445.86	101,350.29	Exempt	1
		6	51.1620	4,092.96	8,868.08	106,416.96	Exempt	1
		7	53.7202	4,297.62	9,311.50	111,738.02	Exempt	1
		8	56.4064	4,512.51	9,777.11	117,325.31	Exempt	1
CORRECTIONAL OFFICER	LCR35	1	25.1967	2,015.74	4,367.43	52,409.14	Non-Exempt	1
		2	26.5765	2,126.12	4,606.59	55,279.12	Non-Exempt	1
		3	28.1477	2,251.82	4,878.93	58,547.22	Non-Exempt	1
		4	29.6967	2,375.74	5,147.43	61,769.14	Non-Exempt	1
		5	31.3308	2,506.46	5,430.67	65,168.06	Non-Exempt	1
		6	33.0516	2,644.13	5,728.94	68,747.33	Non-Exempt	1
		7	34.7042	2,776.34	6,015.39	72,184.74	Non-Exempt	1
		8	36.4395	2,915.16	6,316.18	75,794.16	Non-Exempt	1
CORRECTIONAL SERGEANT	LCS38	1	29.7713	2,381.70	5,160.36	61,924.30	Non-Exempt	1
		2	31.4092	2,512.74	5,444.26	65,331.14	Non-Exempt	1
		3	33.1336	2,650.69	5,743.16	68,917.89	Non-Exempt	1
		4	34.8992	2,791.94	6,049.19	72,590.34	Non-Exempt	1
		5	36.7722	2,941.78	6,373.85	76,486.18	Non-Exempt	1
		6	38.8580	3,108.64	6,735.39	80,824.64	Non-Exempt	1
		7	40.8007	3,264.06	7,072.12	84,865.46	Non-Exempt	1
		8	42.8408	3,427.26	7,425.74	89,108.86	Non-Exempt	1
CORRECTIONAL TECHNICIAN	LNS30	1	16.6861	1,334.89	2,892.26	34,707.09	Non-Exempt	1
		2	17.6232	1,409.86	3,054.69	36,656.26	Non-Exempt	1
		3	18.5989	1,487.91	3,223.81	38,685.71	Non-Exempt	1
		4	19.6136	1,569.09	3,399.69	40,796.29	Non-Exempt	1
		5	20.7264	1,658.11	3,592.58	43,110.91	Non-Exempt	1
		6	21.9359	1,754.87	3,802.22	45,626.67	Non-Exempt	1
		7	23.0328	1,842.62	3,992.35	47,908.22	Non-Exempt	1
		8	24.1844	1,934.75	4,191.96	50,303.55	Non-Exempt	1
COUNTY ADMIN OFFICER	CAOSS	1	105.4300	8,434.40	18,274.53	219,294.40	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Pay				Exempt Status	Start Step Up To
			Hourly	Bi-Weekly	Monthly	Annual		
COUNTY ASSESSOR	EASAS	1	64.3987	5,151.90	11,162.44	133,949.30	Exempt	1
		10	67.6188	5,409.50	11,720.59	140,647.10	Exempt	1
		15	69.2286	5,538.29	11,999.62	143,995.49	Exempt	1
		20	70.8385	5,667.08	12,278.67	147,344.08	Exempt	1
		25	72.4486	5,795.89	12,557.76	150,693.09	Exempt	1
		30	74.0584	5,924.67	12,836.79	154,041.47	Exempt	1
COUNTY CLERK-RECORDER	ECLCL	1	63.6386	5,091.09	11,030.69	132,368.29	Exempt	1
		10	66.8206	5,345.65	11,582.24	138,986.85	Exempt	1
		15	68.4911	5,479.29	11,871.79	142,461.49	Exempt	1
		20	70.2034	5,616.27	12,168.59	146,023.07	Exempt	1
		25	71.9584	5,756.67	12,472.79	149,673.47	Exempt	1
		30	73.7574	5,900.59	12,784.62	153,415.39	Exempt	1
COUNTY COUNSEL	MGT56	1	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		2	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		3	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		4	85.4067	6,832.54	14,803.83	177,645.94	Exempt	1
		5	89.6389	7,171.11	15,537.41	186,448.91	Exempt	1
		6	94.1211	7,529.69	16,314.32	195,771.89	Exempt	1
		7	96.4739	7,717.91	16,722.14	200,665.71	Exempt	1
		8	98.8857	7,910.86	17,140.19	205,682.26	Exempt	1
		9	101.1800	8,094.40	17,537.87	210,454.40	Exempt	1
		10	103.5332	8,282.66	17,945.75	215,349.06	Exempt	1
COUNTY SUPERVISOR	BOSSU	1	16.5727	1,325.82	2,872.60	34,471.22	Exempt	1
CRIMINAL RECORDS TECHNICIAN	LNS31	1	17.8583	1,428.66	3,095.44	37,145.26	Non-Exempt	1
		2	18.8319	1,506.55	3,264.20	39,170.35	Non-Exempt	1
		3	19.8995	1,591.96	3,449.25	41,390.96	Non-Exempt	1
		4	21.0620	1,684.96	3,650.75	43,808.96	Non-Exempt	1
		5	22.2424	1,779.39	3,855.35	46,264.19	Non-Exempt	1
		6	23.4601	1,876.81	4,066.42	48,797.01	Non-Exempt	1
		7	24.6329	1,970.63	4,269.70	51,236.43	Non-Exempt	1
		8	25.8646	2,069.17	4,483.20	53,798.37	Non-Exempt	1
CRISIS COUNSELOR	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Non-Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
		8	39.2757	3,142.06	6,807.79	81,693.46	Non-Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Non-Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Non-Exempt	1
CUSTODIAN	GEN29	1	16.4364	1,314.91	2,848.98	34,187.71	Non-Exempt	1
		2	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		3	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		4	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		5	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		6	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		7	22.1372	1,770.98	3,837.11	46,045.38	Non-Exempt	1
		8	22.6906	1,815.25	3,933.04	47,196.45	Non-Exempt	1
		9	23.2170	1,857.36	4,024.28	48,291.36	Non-Exempt	1
		10	23.7571	1,900.57	4,117.90	49,414.77	Non-Exempt	1
CUSTODIAN, LEAD	GEN32	1	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		2	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		3	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		4	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		5	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		6	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		7	26.1148	2,089.18	4,526.57	54,318.78	Non-Exempt	1
		8	26.7677	2,141.42	4,639.73	55,676.82	Non-Exempt	1
		9	27.3885	2,191.08	4,747.34	56,968.08	Non-Exempt	1
		10	28.0255	2,242.04	4,857.75	58,293.04	Non-Exempt	1
CUSTODIAN, SENIOR	GEN30	1	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		2	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		3	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		4	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		5	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		6	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		7	23.3717	1,869.74	4,051.09	48,613.14	Non-Exempt	1
		8	23.9560	1,916.48	4,152.37	49,828.48	Non-Exempt	1
		9	24.5117	1,960.94	4,248.69	50,984.34	Non-Exempt	1
		10	25.0819	2,006.55	4,347.53	52,170.35	Non-Exempt	1
CUSTODIAN, SUPERVISING	SUP34	1	21.7826	1,742.61	3,775.65	45,307.81	Non-Exempt	1
		2	22.9994	1,839.95	3,986.56	47,838.75	Non-Exempt	1
		3	24.2752	1,942.02	4,207.70	50,492.42	Non-Exempt	1
		4	25.6822	2,054.58	4,451.58	53,418.98	Non-Exempt	1
		5	27.1288	2,170.30	4,702.33	56,427.90	Non-Exempt	1
		6	28.6127	2,289.02	4,959.53	59,514.42	Non-Exempt	1
		7	29.3280	2,346.24	5,083.52	61,002.24	Non-Exempt	1
		8	30.0612	2,404.90	5,210.61	62,527.30	Non-Exempt	1
		9	30.7588	2,460.70	5,331.53	63,978.30	Non-Exempt	1

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EFFECTIVE 4/24/2024

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		10	31.4740	2,517.92	5,455.49	65,465.92	Non-Exempt	1
DA INVESTIGATIONS LIEUTENANT	MLA45	1	50.5885	4,047.08	8,768.67	105,224.08	Exempt	1
		2	53.1830	4,254.64	9,218.39	110,620.64	Exempt	1
		3	56.2104	4,496.83	9,743.14	116,917.63	Exempt	1
		4	59.0212	4,721.70	10,230.34	122,764.10	Exempt	1
		5	61.9717	4,957.74	10,741.76	128,901.14	Exempt	1
		6	65.0705	5,205.64	11,278.89	135,346.64	Exempt	1
		7	68.3243	5,465.94	11,842.88	142,114.54	Exempt	1
		8	71.7403	5,739.22	12,434.99	149,219.82	Exempt	1
DEPUTY AG COMMISSIONER/SLR	MGT43	1	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		2	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		3	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		4	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		5	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		6	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		7	51.0459	4,083.67	8,847.96	106,175.47	Exempt	1
		8	52.3220	4,185.76	9,069.15	108,829.76	Exempt	1
		9	53.5358	4,282.86	9,279.54	111,354.46	Exempt	1
		10	54.7809	4,382.47	9,495.36	113,944.27	Exempt	1
DEPUTY CHIEF PROBATION OFFICER	MPS45	1	47.5183	3,801.46	8,236.51	98,838.06	Exempt	1
		2	49.9610	3,996.88	8,659.91	103,918.88	Exempt	1
		3	52.8099	4,224.79	9,153.72	109,844.59	Exempt	1
		4	55.4233	4,433.86	9,606.71	115,280.46	Exempt	1
		5	58.2725	4,661.80	10,100.57	121,206.80	Exempt	1
		6	61.2068	4,896.54	10,609.18	127,310.14	Exempt	1
		7	62.7373	5,018.98	10,874.47	130,493.58	Exempt	1
		8	64.3057	5,144.46	11,146.32	133,755.86	Exempt	1
		9	65.7976	5,263.81	11,404.92	136,859.01	Exempt	1
		10	67.3277	5,386.22	11,670.13	140,041.62	Exempt	1
DEPUTY CLERK RECORDER I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1
DEPUTY CLERK RECORDER II	GCL31	1	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		2	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		3	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		4	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		5	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		6	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		7	25.3897	2,031.18	4,400.88	52,810.58	Non-Exempt	1
		8	26.0244	2,081.95	4,510.90	54,130.75	Non-Exempt	1
		9	26.6283	2,130.26	4,615.57	55,386.86	Non-Exempt	1
		10	27.2476	2,179.81	4,722.92	56,675.01	Non-Exempt	1
DEPUTY CLERK RECORDER III	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
DEPUTY COUNTY ADMINISTRATOR	MGT49	1	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		2	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		3	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		4	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		5	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		6	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		7	68.6841	5,494.73	11,905.24	142,862.93	Exempt	1
		8	70.4012	5,632.10	12,202.87	146,434.50	Exempt	1
		9	72.0345	5,762.76	12,485.98	149,831.76	Exempt	1
		10	73.7099	5,896.79	12,776.38	153,316.59	Exempt	1
DEPUTY COUNTY COUNSEL I	DCC44	1	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		2	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		3	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		4	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		5	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		6	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		7	53.6698	4,293.58	9,302.77	111,633.18	Exempt	1
		8	55.0115	4,400.92	9,535.33	114,423.92	Exempt	1
		9	56.2879	4,503.03	9,756.57	117,078.83	Exempt	1
		10	57.5970	4,607.76	9,983.48	119,801.76	Exempt	1
DEPUTY COUNTY COUNSEL II	DCC46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
DEPUTY COUNTY COUNSEL III	DCC48	1	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		2	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		3	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		4	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		5	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		6	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		7	65.3630	5,229.04	11,329.59	135,955.04	Exempt	1
		8	66.9971	5,359.77	11,612.83	139,353.97	Exempt	1
		9	68.5513	5,484.10	11,882.23	142,586.70	Exempt	1
		10	70.1457	5,611.66	12,158.59	145,903.06	Exempt	1
DEPUTY COUNTY COUNSEL IV	DCC50	1	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		2	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		3	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		4	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		5	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		6	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		7	72.1027	5,768.22	12,497.80	149,973.62	Exempt	1
		8	73.9053	5,912.42	12,810.25	153,723.02	Exempt	1
		9	75.6197	6,049.58	13,107.41	157,288.98	Exempt	1
		10	77.3783	6,190.26	13,412.24	160,946.86	Exempt	1
DEPUTY DIR INFO TECHNOLOGY	MGT48	1	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		2	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		3	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		4	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		5	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		6	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		7	65.3630	5,229.04	11,329.59	135,955.04	Exempt	1
		8	66.9971	5,359.77	11,612.83	139,353.97	Exempt	1
		9	68.5513	5,484.10	11,882.23	142,586.70	Exempt	1
		10	70.1457	5,611.66	12,158.59	145,903.06	Exempt	1
DEPUTY DIR MH-ADMIN SVCS	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Pay				Exempt Status	Start Step Up To
			Hourly	Bi-Weekly	Monthly	Annual		
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	1
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	1
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	1
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	1
DEPUTY DIR PLANNING & BLDG	MGT49	1	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		2	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		3	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		4	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		5	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		6	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		7	68.6841	5,494.73	11,905.24	142,862.93	Exempt	1
		8	70.4012	5,632.10	12,202.87	146,434.50	Exempt	1
		9	72.0345	5,762.76	12,485.98	149,831.76	Exempt	1
		10	73.7099	5,896.79	12,776.38	153,316.59	Exempt	1
DEPUTY DIR WELFARE & SOC SVC	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	1
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	1
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	1
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	1
DEPUTY DISTRICT ATTORNEY I	PAT44	1	39.8903	3,191.22	6,914.32	82,971.82	Exempt	1
		2	41.7272	3,338.18	7,232.71	86,792.58	Exempt	1
		3	43.8725	3,509.80	7,604.57	91,254.80	Exempt	1
		4	46.3744	3,709.95	8,038.23	96,458.75	Exempt	1
		5	48.6692	3,893.54	8,435.99	101,231.94	Exempt	1
		6	51.1025	4,088.20	8,857.77	106,293.20	Exempt	1
		7	52.3801	4,190.41	9,079.22	108,950.61	Exempt	1
		8	53.6896	4,295.17	9,306.20	111,674.37	Exempt	1
		9	54.9354	4,394.83	9,522.14	114,265.63	Exempt	1
		10	56.2129	4,497.03	9,743.57	116,922.83	Exempt	1
DEPUTY DISTRICT ATTORNEY II	PAT46	1	43.8725	3,509.80	7,604.57	91,254.80	Exempt	1
		2	46.3744	3,709.95	8,038.23	96,458.75	Exempt	1
		3	48.6692	3,893.54	8,435.99	101,231.94	Exempt	1
		4	51.1712	4,093.70	8,869.67	106,436.10	Exempt	1
		5	53.7293	4,298.34	9,313.08	111,756.94	Exempt	1
		6	56.4160	4,513.28	9,778.77	117,345.28	Exempt	1
		7	57.8264	4,626.11	10,023.24	120,278.91	Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
		8	59,272.1	4,741.77	10,273.83	123,285.97	Exempt	1
		9	60,647.2	4,851.78	10,512.18	126,146.18	Exempt	1
		10	62,057.6	4,964.61	10,756.65	129,079.81	Exempt	1
DEPUTY DISTRICT ATTORNEY III	PAT48	1	48,669.2	3,893.54	8,435.99	101,231.94	Exempt	1
		2	51,171.2	4,093.70	8,869.67	106,436.10	Exempt	1
		3	53,748.0	4,299.84	9,316.32	111,795.84	Exempt	1
		4	56,538.7	4,523.10	9,800.04	117,600.50	Exempt	1
		5	59,365.5	4,749.24	10,290.02	123,480.24	Exempt	1
		6	62,333.5	4,986.68	10,804.47	129,653.68	Exempt	1
		7	63,892.0	5,111.36	11,074.61	132,895.36	Exempt	1
		8	65,489.3	5,239.14	11,351.48	136,217.74	Exempt	1
		9	67,008.6	5,360.69	11,614.82	139,377.89	Exempt	1
		10	68,567.1	5,485.37	11,884.96	142,619.57	Exempt	1
DEPUTY DISTRICT ATTORNEY IV	SAT50	1	54,791.1	4,383.29	9,497.12	113,965.49	Exempt	1
		2	57,636.5	4,610.92	9,990.33	119,883.92	Exempt	1
		3	60,511.9	4,840.95	10,488.73	125,864.75	Exempt	1
		4	63,529.8	5,082.38	11,011.83	132,141.98	Exempt	1
		5	66,757.9	5,340.63	11,571.37	138,856.43	Exempt	1
		6	70,080.4	5,606.43	12,147.27	145,767.23	Exempt	1
		7	71,832.4	5,746.59	12,450.95	149,411.39	Exempt	1
		8	73,628.2	5,890.26	12,762.22	153,146.66	Exempt	1
		9	75,336.5	6,026.92	13,058.33	156,699.92	Exempt	1
		10	77,088.4	6,167.07	13,361.99	160,343.87	Exempt	1
DEPUTY PROBATION OFFICER I	PRS36	1	26,837.2	2,146.98	4,651.78	55,821.38	Non-Exempt	1
		2	28,388.2	2,271.06	4,920.62	59,047.46	Non-Exempt	1
		3	29,982.5	2,398.60	5,196.97	62,363.60	Non-Exempt	1
		4	31,638.6	2,531.09	5,484.02	65,808.29	Non-Exempt	1
		5	33,358.3	2,668.66	5,782.11	69,385.26	Non-Exempt	1
		6	35,140.1	2,811.21	6,090.95	73,091.41	Non-Exempt	1
		7	36,018.5	2,881.48	6,243.21	74,918.48	Non-Exempt	1
		8	36,897.1	2,951.77	6,395.50	76,745.97	Non-Exempt	1
		9	37,775.6	3,022.05	6,547.77	78,573.25	Non-Exempt	1
		10	38,654.1	3,092.33	6,700.04	80,400.53	Non-Exempt	1
DEPUTY PROBATION OFFICER II	PRS38	1	29,982.5	2,398.60	5,196.97	62,363.60	Non-Exempt	1
		2	31,638.6	2,531.09	5,484.02	65,808.29	Non-Exempt	1
		3	33,358.3	2,668.66	5,782.11	69,385.26	Non-Exempt	1
		4	35,140.1	2,811.21	6,090.95	73,091.41	Non-Exempt	1
		5	37,026.6	2,962.13	6,417.94	77,015.33	Non-Exempt	1
		6	39,123.9	3,129.91	6,781.48	81,377.71	Non-Exempt	1
		7	40,101.9	3,208.15	6,951.00	83,411.95	Non-Exempt	1
		8	41,080.1	3,286.41	7,120.55	85,446.61	Non-Exempt	1
		9	42,058.0	3,364.64	7,290.05	87,480.64	Non-Exempt	1

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EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
		10	43.0363	3,442.90	7,459.63	89,515.50	Non-Exempt	1
DEPUTY PUBLIC GUARDIAN-CONSV	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Non-Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Non-Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Non-Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Non-Exempt	1
DEPUTY SHERIFF	LPO40	1	33.6497	2,691.98	5,832.61	69,991.38	Non-Exempt	1
		2	35.5013	2,840.10	6,153.56	73,842.70	Non-Exempt	1
		3	37.4504	2,996.03	6,491.40	77,896.83	Non-Exempt	1
		4	39.4459	3,155.67	6,837.29	82,047.47	Non-Exempt	1
		5	41.5628	3,325.02	7,204.22	86,450.62	Non-Exempt	1
		6	43.9203	3,513.62	7,612.85	91,354.22	Non-Exempt	1
		7	46.1161	3,689.29	7,993.46	95,921.49	Non-Exempt	1
		8	48.4218	3,873.74	8,393.11	100,717.34	Non-Exempt	1
DEPUTY SHERIFF II	LPO28	1	17.2649	1,381.19	2,992.58	35,910.99	Non-Exempt	1
DEPUTY SHERIFF TRAINEE/FTO	LPO38	1	30.0444	2,403.55	5,207.70	62,492.35	Non-Exempt	1
		2	31.6976	2,535.81	5,494.25	65,931.01	Non-Exempt	1
		3	33.4378	2,675.02	5,795.89	69,550.62	Non-Exempt	1
		4	35.2196	2,817.57	6,104.73	73,256.77	Non-Exempt	1
		5	37.1096	2,968.77	6,432.33	77,187.97	Non-Exempt	1
		6	39.2145	3,137.16	6,797.18	81,566.16	Non-Exempt	1
		7	41.1752	3,294.02	7,137.03	85,644.42	Non-Exempt	1
		8	43.2338	3,458.70	7,493.86	89,926.30	Non-Exempt	1
DEVELOPMENT OFFICER	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
DEVELOPMENT SERVICES TECH I	GEN32	1	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		2	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		3	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		4	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		5	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		6	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		7	26.1148	2,089.18	4,526.57	54,318.78	Non-Exempt	1
		8	26.7677	2,141.42	4,639.73	55,676.82	Non-Exempt	1
		9	27.3885	2,191.08	4,747.34	56,968.08	Non-Exempt	1
		10	28.0255	2,242.04	4,857.75	58,293.04	Non-Exempt	1
DEVELOPMENT SERVICES TECH II	GEN34	1	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		2	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		3	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		4	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		5	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		6	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		7	29.0920	2,327.36	5,042.61	60,511.36	Non-Exempt	1
		8	29.8193	2,385.54	5,168.68	62,024.14	Non-Exempt	1
		9	30.5113	2,440.90	5,288.63	63,463.50	Non-Exempt	1
		10	31.2209	2,497.67	5,411.62	64,939.47	Non-Exempt	1
DEVELOPMENT SERVICES TECH III	GEN36	1	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		2	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		3	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		4	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		5	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		6	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		7	32.3051	2,584.41	5,599.55	67,194.61	Non-Exempt	1
		8	33.1127	2,649.02	5,739.53	68,874.42	Non-Exempt	1
		9	33.8809	2,710.47	5,872.69	70,472.27	Non-Exempt	1
		10	34.6689	2,773.51	6,009.28	72,111.31	Non-Exempt	1
DIRECTOR OF DEVELOPMENT SVCS	MGT54	1	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		2	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		3	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		4	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		5	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		6	85.4067	6,832.54	14,803.83	177,645.94	Exempt	1
		7	87.5418	7,003.34	15,173.91	182,086.94	Exempt	1
		8	89.7303	7,178.42	15,553.25	186,639.02	Exempt	1
		9	91.8122	7,344.98	15,914.11	190,969.38	Exempt	1
		10	93.9475	7,515.80	16,284.23	195,410.80	Exempt	1
DIRECTOR OF HLTH & HUMAN SVCS	MGT56	1	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		2	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		3	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		4	85.4067	6,832.54	14,803.83	177,645.94	Exempt	1
		5	89.6389	7,171.11	15,537.41	186,448.91	Exempt	1
		6	94.1211	7,529.69	16,314.32	195,771.89	Exempt	1
		7	96.4739	7,717.91	16,722.14	200,665.71	Exempt	1
		8	98.8857	7,910.86	17,140.19	205,682.26	Exempt	1
		9	101.1800	8,094.40	17,537.87	210,454.40	Exempt	1
		10	103.5332	8,282.66	17,945.75	215,349.06	Exempt	1
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DIRECTOR OF LIBRARY SERVICES	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
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DIRECTOR OF PSYCH NURSING	SNU45	1	43.0489	3,443.91	7,461.81	89,541.71	Exempt	3
		2	45.2011	3,616.09	7,834.86	94,018.29	Exempt	3
		3	47.4610	3,796.88	8,226.57	98,718.88	Exempt	3
		4	49.8338	3,986.70	8,637.86	103,654.30	Exempt	3
		5	52.3255	4,186.04	9,069.75	108,837.04	Exempt	3
		6	54.9418	4,395.34	9,523.25	114,278.94	Exempt	3
		7	56.3153	4,505.22	9,761.32	117,135.82	Exempt	3
		8	57.7232	4,617.86	10,005.35	120,064.26	Exempt	3
		9	59.0625	4,725.00	10,237.50	122,850.00	Exempt	3
		10	60.4360	4,834.88	10,475.57	125,706.88	Exempt	3
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DIRECTOR PUBLIC HLTH NURSING	MNU47	1	52.3782	4,190.26	9,078.89	108,946.66	Exempt	3
		2	54.9706	4,397.65	9,528.24	114,338.85	Exempt	3
		3	57.7190	4,617.52	10,004.63	120,055.52	Exempt	3
		4	60.6049	4,848.39	10,504.85	126,058.19	Exempt	3
		5	63.6351	5,090.81	11,030.08	132,361.01	Exempt	3
		6	66.8169	5,345.35	11,581.60	138,979.15	Exempt	3
		7	68.4874	5,478.99	11,871.15	142,453.79	Exempt	3
		8	70.1996	5,615.97	12,167.93	146,015.17	Exempt	3
		9	71.8281	5,746.25	12,450.20	149,402.45	Exempt	3
		10	73.4985	5,879.88	12,739.74	152,876.88	Exempt	3
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DISTRICT ATTORNEY	EDADA	1	81.8758	6,550.06	14,191.81	170,301.66	Exempt	1
		10	85.9696	6,877.57	14,901.40	178,816.77	Exempt	1
		15	88.0165	7,041.32	15,256.19	183,074.32	Exempt	1
		20	90.0633	7,205.06	15,610.97	187,331.66	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		25	92.1103	7,368.82	15,965.79	191,589.42	Exempt	1
		30	94.1571	7,532.57	16,320.56	195,846.77	Exempt	1
DIVISION COMMANDER	MLA47	1	56.2104	4,496.83	9,743.14	116,917.63	Exempt	1
		2	59.0212	4,721.70	10,230.34	122,764.10	Exempt	1
		3	61.9717	4,957.74	10,741.76	128,901.14	Exempt	1
		4	65.0705	5,205.64	11,278.89	135,346.64	Exempt	1
		5	68.3243	5,465.94	11,842.88	142,114.54	Exempt	1
		6	71.7403	5,739.22	12,434.99	149,219.82	Exempt	1
		7	75.3273	6,026.18	13,056.73	156,680.78	Exempt	1
		8	79.0937	6,327.50	13,709.57	164,514.90	Exempt	1
ECON DEVELOPMENT DIRECTOR	MGT52	1	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		2	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		3	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		4	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		5	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		6	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		7	79.1093	6,328.74	13,712.28	164,547.34	Exempt	1
		8	81.0870	6,486.96	14,055.08	168,660.96	Exempt	1
		9	82.9683	6,637.46	14,381.17	172,574.06	Exempt	1
		10	84.8979	6,791.83	14,715.64	176,587.63	Exempt	1
ELECTIONS CLERK I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1
ELECTIONS CLERK II	GCL31	1	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		2	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		3	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		4	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		5	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		6	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		7	25.3897	2,031.18	4,400.88	52,810.58	Non-Exempt	1
		8	26.0244	2,081.95	4,510.90	54,130.75	Non-Exempt	1
		9	26.6283	2,130.26	4,615.57	55,386.86	Non-Exempt	1
		10	27.2476	2,179.81	4,722.92	56,675.01	Non-Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
EMERGENCY OPERATIONS MGR	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
EMERGENCY SERVICES COORD	MGT39	1	31.3091	2,504.73	5,426.91	65,122.93	Exempt	1
		2	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		3	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		4	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		5	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		6	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		7	41.8383	3,347.06	7,251.97	87,023.66	Exempt	1
		8	42.8843	3,430.74	7,433.28	89,199.34	Exempt	1
		9	43.8792	3,510.34	7,605.73	91,268.74	Exempt	1
		10	44.8997	3,591.98	7,782.61	93,391.38	Exempt	1
EMPLOYMENT & TRAINING WKR I	PRO32	1	19.5377	1,563.02	3,386.53	40,638.42	Non-Exempt	1
		2	20.6601	1,652.81	3,581.08	42,973.01	Non-Exempt	1
		3	21.8399	1,747.19	3,785.58	45,426.99	Non-Exempt	1
		4	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		5	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		6	25.7079	2,056.63	4,456.04	53,472.43	Non-Exempt	1
		7	26.3505	2,108.04	4,567.42	54,809.04	Non-Exempt	1
		8	27.0093	2,160.74	4,681.61	56,179.34	Non-Exempt	1
		9	27.6359	2,210.87	4,790.22	57,482.67	Non-Exempt	1
		10	28.2786	2,262.29	4,901.62	58,819.49	Non-Exempt	1
EMPLOYMENT & TRAINING WKR II	PRO34	1	21.8399	1,747.19	3,785.58	45,426.99	Non-Exempt	1
		2	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		3	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		4	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		5	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		6	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		7	29.4258	2,354.06	5,100.47	61,205.66	Non-Exempt	1
		8	30.1614	2,412.91	5,227.98	62,735.71	Non-Exempt	1
		9	30.8611	2,468.89	5,349.26	64,191.09	Non-Exempt	1
		10	31.5788	2,526.30	5,473.66	65,683.90	Non-Exempt	1
ENGINEER-ARCHITECT	PRO48	1	45.6211	3,649.69	7,907.66	94,891.89	Exempt	3
		2	47.9603	3,836.82	8,313.12	99,757.42	Exempt	3

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	Grade	Step						
		3	50.3774	4,030.19	8,732.08	104,784.99	Exempt	3
		4	52.9836	4,238.69	9,183.82	110,205.89	Exempt	3
		5	55.6328	4,450.62	9,643.02	115,716.22	Exempt	3
		6	58.4146	4,673.17	10,125.20	121,502.37	Exempt	3
		7	59.8748	4,789.98	10,378.30	124,539.58	Exempt	3
		8	61.3717	4,909.74	10,637.76	127,653.14	Exempt	3
		9	62.7957	5,023.66	10,884.59	130,615.06	Exempt	3
		10	64.2559	5,140.47	11,137.69	133,652.27	Exempt	3
ENGINEERING TECHNICIAN I	GEN36	1	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		2	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		3	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		4	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		5	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		6	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		7	32.3051	2,584.41	5,599.55	67,194.61	Non-Exempt	1
		8	33.1127	2,649.02	5,739.53	68,874.42	Non-Exempt	1
		9	33.8809	2,710.47	5,872.69	70,472.27	Non-Exempt	1
		10	34.6689	2,773.51	6,009.28	72,111.31	Non-Exempt	1
ENGINEERING TECHNICIAN II	GEN38	1	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		2	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		3	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		4	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		5	33.2181	2,657.45	5,757.80	69,093.65	Non-Exempt	1
		6	34.8793	2,790.34	6,045.75	72,548.94	Non-Exempt	1
		7	35.7512	2,860.10	6,196.87	74,362.50	Non-Exempt	1
		8	36.6450	2,931.60	6,351.80	76,221.60	Non-Exempt	1
		9	37.4952	2,999.62	6,499.17	77,990.02	Non-Exempt	1
		10	38.3672	3,069.38	6,650.31	79,803.78	Non-Exempt	1
ENVIRONMENTAL HEALTH SPEC I	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	3
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	3
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	3
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	3
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	3
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	3
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	3
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	3
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	3
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	3
ENVIRONMENTAL HEALTH SPEC II	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Exempt	3
		2	30.2681	2,421.45	5,246.47	62,957.65	Exempt	3
		3	31.8854	2,550.83	5,526.80	66,321.63	Exempt	3
		4	33.5969	2,687.75	5,823.46	69,881.55	Exempt	3

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	35.4999	2,839.99	6,153.32	73,839.79	Exempt	3
		6	37.3834	2,990.67	6,479.79	77,757.47	Exempt	3
		7	38.3178	3,065.42	6,641.75	79,701.02	Exempt	3
		8	39.2757	3,142.06	6,807.79	81,693.46	Exempt	3
		9	40.1870	3,214.96	6,965.75	83,588.96	Exempt	3
		10	41.1218	3,289.74	7,127.78	85,533.34	Exempt	3
ENVIRONMENTAL HEALTH SPEC III	PRO41	1	31.8854	2,550.83	5,526.80	66,321.63	Exempt	3
		2	33.5969	2,687.75	5,823.46	69,881.55	Exempt	3
		3	35.4999	2,839.99	6,153.32	73,839.79	Exempt	3
		4	37.3834	2,990.67	6,479.79	77,757.47	Exempt	3
		5	39.1141	3,129.13	6,779.78	81,357.33	Exempt	3
		6	41.1112	3,288.90	7,125.94	85,511.30	Exempt	3
		7	42.1391	3,371.13	7,304.11	87,649.33	Exempt	3
		8	43.1926	3,455.41	7,486.72	89,840.61	Exempt	3
		9	44.1945	3,535.56	7,660.38	91,924.56	Exempt	3
		10	45.2222	3,617.78	7,838.51	94,062.18	Exempt	3
ENVIRONMENTAL HLTH MANAGER	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
EQUIPMENT MECHANIC I	GEN31	1	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		2	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		3	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		4	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		5	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		6	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		7	24.6840	1,974.72	4,278.56	51,342.72	Non-Exempt	1
		8	25.3011	2,024.09	4,385.52	52,626.29	Non-Exempt	1
		9	25.8881	2,071.05	4,487.27	53,847.25	Non-Exempt	1
		10	26.4902	2,119.22	4,591.63	55,099.62	Non-Exempt	1
EQUIPMENT MECHANIC II	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
EVIDENCE TECHNICIAN	LET34	1	21.6739	1,733.91	3,756.81	45,081.71	Non-Exempt	1
		2	22.8880	1,831.04	3,967.25	47,607.04	Non-Exempt	1
		3	24.1417	1,931.34	4,184.56	50,214.74	Non-Exempt	1
		4	25.5687	2,045.50	4,431.91	53,182.90	Non-Exempt	1
		5	26.9769	2,158.15	4,676.00	56,111.95	Non-Exempt	1
		6	28.4611	2,276.89	4,933.26	59,199.09	Non-Exempt	1
		7	29.8840	2,390.72	5,179.89	62,158.72	Non-Exempt	1
		8	31.3784	2,510.27	5,438.92	65,267.07	Non-Exempt	1
EXECUTIVE SECRETARY I	GCL34	1	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		2	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		3	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		4	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		5	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		6	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		7	29.7696	2,381.57	5,160.06	61,920.77	Non-Exempt	1
		8	30.5138	2,441.10	5,289.06	63,468.70	Non-Exempt	1
		9	31.2217	2,497.74	5,411.76	64,941.14	Non-Exempt	1
		10	31.9478	2,555.82	5,537.62	66,451.42	Non-Exempt	1
EXECUTIVE SECRETARY II	GCL36	1	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		2	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		3	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		4	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		5	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		6	32.0205	2,561.64	5,550.22	66,602.64	Non-Exempt	1
		7	32.8209	2,625.67	5,688.96	68,267.47	Non-Exempt	1
		8	33.6414	2,691.31	5,831.18	69,974.11	Non-Exempt	1
		9	34.4219	2,753.75	5,966.46	71,597.55	Non-Exempt	1
		10	35.2224	2,817.79	6,105.22	73,262.59	Non-Exempt	1
FACILITIE MAINT SUPERINTENDENT	MGT41	1	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		2	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		3	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		4	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		5	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		6	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		7	46.0148	3,681.18	7,975.90	95,710.78	Exempt	1
		8	47.1652	3,773.22	8,175.30	98,103.62	Exempt	1
		9	48.2596	3,860.77	8,365.00	100,379.97	Exempt	1
		10	49.3820	3,950.56	8,559.55	102,714.56	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
FIRE BATTALION CHIEF	MGS47	1	45.6184	3,649.47	7,907.19	94,886.27	Exempt	1
		2	47.8758	3,830.06	8,298.47	99,581.66	Exempt	1
		3	50.3371	4,026.97	8,725.10	104,701.17	Exempt	1
		4	52.8719	4,229.75	9,164.46	109,973.55	Exempt	1
		5	55.5157	4,441.26	9,622.72	115,472.66	Exempt	1
		6	58.2914	4,663.31	10,103.84	121,246.11	Exempt	1
		7	59.7487	4,779.90	10,356.44	124,277.30	Exempt	1
		8	61.2059	4,896.47	10,609.02	127,308.27	Exempt	1
FIRE CAPTAIN	FIR43	1	22.7774	2,619.40	5,675.37	68,104.43	Non-Exempt	1
		2	23.9162	2,750.36	5,959.12	71,509.44	Non-Exempt	1
		3	25.1122	2,887.90	6,257.12	75,085.48	Non-Exempt	1
		4	26.3678	3,032.30	6,569.98	78,839.72	Non-Exempt	1
		5	27.6861	3,183.90	6,898.45	82,781.44	Non-Exempt	1
		6	29.0704	3,343.10	7,243.37	86,920.50	Non-Exempt	1
		7	30.5240	3,510.26	7,605.56	91,266.76	Non-Exempt	1
		8	32.0501	3,685.76	7,985.82	95,829.80	Non-Exempt	1
FIRE ENGINEER	FIR40	1	19.6763	2,262.77	4,902.68	58,832.14	Non-Exempt	1
		2	20.6599	2,375.89	5,147.76	61,773.10	Non-Exempt	1
		3	21.6929	2,494.68	5,405.15	64,861.77	Non-Exempt	1
		4	22.7774	2,619.40	5,675.37	68,104.43	Non-Exempt	1
		5	23.9162	2,750.36	5,959.12	71,509.44	Non-Exempt	1
		6	25.1122	2,887.90	6,257.12	75,085.48	Non-Exempt	1
		7	26.3678	3,032.30	6,569.98	78,839.72	Non-Exempt	1
		8	27.6861	3,183.90	6,898.45	82,781.44	Non-Exempt	1
FIRE SERVICES MANAGER	MGS51	1	55.6173	4,449.38	9,640.33	115,683.98	Exempt	1
		2	58.3918	4,671.34	10,121.25	121,454.94	Exempt	1
		3	61.3043	4,904.34	10,626.08	127,512.94	Exempt	1
		4	64.3695	5,149.56	11,157.38	133,888.56	Exempt	1
		5	67.5879	5,407.03	11,715.24	140,582.83	Exempt	1
		6	70.9673	5,677.38	12,301.00	147,611.98	Exempt	1
		7	72.7415	5,819.32	12,608.53	151,302.32	Exempt	1
		8	74.5600	5,964.80	12,923.73	155,084.80	Exempt	1
FIREFIGHTER	FIR38	1	17.6796	2,033.15	4,405.17	52,862.00	Non-Exempt	1
		2	18.6524	2,145.03	4,647.56	55,770.68	Non-Exempt	1
		3	19.6763	2,262.77	4,902.68	58,832.14	Non-Exempt	1
		4	20.6599	2,375.89	5,147.76	61,773.10	Non-Exempt	1
		5	21.6929	2,494.68	5,405.15	64,861.77	Non-Exempt	1
		6	22.7774	2,619.40	5,675.37	68,104.43	Non-Exempt	1
		7	23.9162	2,750.36	5,959.12	71,509.44	Non-Exempt	1
		8	25.1122	2,887.90	6,257.12	75,085.48	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

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	Grade	Step						
FLEET MAINTENANCE SUPERVISOR	SUP39	1	28.6127	2,289.02	4,959.53	59,514.42	Non-Exempt	1
		2	30.1920	2,415.36	5,233.28	62,799.36	Non-Exempt	1
		3	31.7901	2,543.21	5,510.28	66,123.41	Non-Exempt	1
		4	33.5017	2,680.14	5,806.96	69,683.54	Non-Exempt	1
		5	35.4039	2,832.31	6,136.68	73,640.11	Non-Exempt	1
		6	37.2695	2,981.56	6,460.05	77,520.56	Non-Exempt	1
		7	38.2012	3,056.10	6,621.54	79,458.50	Non-Exempt	1
		8	39.1562	3,132.50	6,787.07	81,444.90	Non-Exempt	1
		9	40.0648	3,205.18	6,944.57	83,334.78	Non-Exempt	1
		10	40.9964	3,279.71	7,106.04	85,272.51	Non-Exempt	1
FOOD SERVICE WORKER	GEN31	1	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		2	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		3	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		4	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		5	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		6	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		7	24.6840	1,974.72	4,278.56	51,342.72	Non-Exempt	1
		8	25.3011	2,024.09	4,385.52	52,626.29	Non-Exempt	1
		9	25.8881	2,071.05	4,487.27	53,847.25	Non-Exempt	1
		10	26.4902	2,119.22	4,591.63	55,099.62	Non-Exempt	1
FORENSIC MENTAL HEALTH SPEC I	PRO43	1	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		2	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		3	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		4	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		5	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		6	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		7	46.7616	3,740.93	8,105.34	97,264.13	Exempt	1
		8	47.9306	3,834.45	8,307.97	99,695.65	Exempt	1
		9	49.0427	3,923.42	8,500.73	102,008.82	Exempt	1
		10	50.1832	4,014.66	8,698.42	104,381.06	Exempt	1
FORENSIC MENTAL HEALTH SPEC II	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
GENERAL SERVICES DIRECTOR	MGT53	1	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		2	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		3	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		4	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		5	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		6	81.0147	6,481.18	14,042.55	168,510.58	Exempt	1
		7	83.0401	6,643.21	14,393.62	172,723.41	Exempt	1
		8	85.1161	6,809.29	14,753.46	177,041.49	Exempt	1
		9	87.0909	6,967.27	15,095.76	181,149.07	Exempt	1
		10	89.1162	7,129.30	15,446.81	185,361.70	Exempt	1
GEOGRAPHIC INFO SYS COORD	PRO46	1	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		2	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		3	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		4	47.9603	3,836.82	8,313.12	99,757.42	Non-Exempt	1
		5	50.3774	4,030.19	8,732.08	104,784.99	Non-Exempt	1
		6	52.9836	4,238.69	9,183.82	110,205.89	Non-Exempt	1
		7	54.3082	4,344.66	9,413.42	112,961.06	Non-Exempt	1
		8	55.6659	4,453.27	9,648.76	115,785.07	Non-Exempt	1
		9	56.9572	4,556.58	9,872.58	118,470.98	Non-Exempt	1
		10	58.2819	4,662.55	10,102.20	121,226.35	Non-Exempt	1
GROUNDSKEEPER I	GEN31	1	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		2	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		3	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		4	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		5	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		6	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		7	24.6840	1,974.72	4,278.56	51,342.72	Non-Exempt	1
		8	25.3011	2,024.09	4,385.52	52,626.29	Non-Exempt	1
		9	25.8881	2,071.05	4,487.27	53,847.25	Non-Exempt	1
		10	26.4902	2,119.22	4,591.63	55,099.62	Non-Exempt	1
GROUNDSKEEPER II	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
HEALTH EDUCATION/PROMO COORDS	SUP40	1	30.1920	2,415.36	5,233.28	62,799.36	Exempt	1
		2	31.7901	2,543.21	5,510.28	66,123.41	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		3	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		4	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		5	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		6	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		7	39.9752	3,198.02	6,929.03	83,148.42	Exempt	1
		8	40.9746	3,277.97	7,102.26	85,227.17	Exempt	1
		9	41.9251	3,354.01	7,267.02	87,204.21	Exempt	1
		10	42.9002	3,432.02	7,436.03	89,232.42	Exempt	1
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HEALTH PROGRAM SPECIALIST I	PRO36	1	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		2	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		3	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		4	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		5	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		6	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		7	32.6824	2,614.59	5,664.95	67,979.39	Non-Exempt	1
		8	33.4995	2,679.96	5,806.58	69,678.96	Non-Exempt	1
		9	34.2767	2,742.14	5,941.29	71,295.54	Non-Exempt	1
		10	35.0738	2,805.90	6,079.46	72,953.50	Non-Exempt	1
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HEALTH PROGRAM SPECIALIST II	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	1
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HEAVY EQUIPMENT MECHANIC I	GEN34	1	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		2	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		3	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		4	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		5	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		6	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		7	29.0920	2,327.36	5,042.61	60,511.36	Non-Exempt	1
		8	29.8193	2,385.54	5,168.68	62,024.14	Non-Exempt	1
		9	30.5113	2,440.90	5,288.63	63,463.50	Non-Exempt	1
		10	31.2209	2,497.67	5,411.62	64,939.47	Non-Exempt	1
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HEAVY EQUIPMENT MECHANIC II	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1
HHS BRANCH DIRECTOR	MGT51	1	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		2	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		3	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		4	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		5	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		6	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		7	75.3819	6,030.55	13,066.20	156,794.35	Exempt	1
		8	77.2664	6,181.31	13,392.84	160,714.11	Exempt	1
		9	79.0590	6,324.72	13,703.56	164,442.72	Exempt	1
		10	80.8976	6,471.81	14,022.25	168,267.01	Exempt	1
HHS DEPUTY BRANCH DIRECTOR	MGT49	1	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		2	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		3	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		4	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		5	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		6	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		7	68.6841	5,494.73	11,905.24	142,862.93	Exempt	1
		8	70.4012	5,632.10	12,202.87	146,434.50	Exempt	1
		9	72.0345	5,762.76	12,485.98	149,831.76	Exempt	1
		10	73.7099	5,896.79	12,776.38	153,316.59	Exempt	1
HHS HUMAN RESOURCES MGR	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
HR ANALYST I	CON37	1	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		2	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1
		3	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1
		4	32.6954	2,615.63	5,667.20	68,006.43	Non-Exempt	1
		5	34.3301	2,746.41	5,950.55	71,406.61	Non-Exempt	1
		6	36.0466	2,883.73	6,248.08	74,976.93	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	36.9478	2,955.82	6,404.29	76,851.42	Non-Exempt	1
		8	37.8715	3,029.72	6,564.39	78,772.72	Non-Exempt	1
		9	38.7502	3,100.02	6,716.70	80,600.42	Non-Exempt	1
		10	39.6513	3,172.10	6,872.89	82,474.70	Non-Exempt	1
HR ANALYST II	MGT40	1	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		2	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		3	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		4	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		5	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		6	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		7	43.7652	3,501.22	7,585.97	91,031.62	Exempt	1
		8	44.8593	3,588.74	7,775.61	93,307.34	Exempt	1
		9	45.9000	3,672.00	7,956.00	95,472.00	Exempt	1
		10	46.9674	3,757.39	8,141.02	97,692.19	Exempt	1
HR ANALYST, SENIOR	MGT42	1	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		2	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		3	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		4	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		5	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		6	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		7	48.6388	3,891.10	8,430.73	101,168.70	Exempt	1
		8	49.8548	3,988.38	8,641.50	103,697.98	Exempt	1
		9	51.0115	4,080.92	8,841.99	106,103.92	Exempt	1
		10	52.1979	4,175.83	9,047.64	108,571.63	Exempt	1
HR ASSISTANT	CON34	1	24.1231	1,929.85	4,181.34	50,176.05	Non-Exempt	1
		2	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		3	26.8978	2,151.82	4,662.29	55,947.42	Non-Exempt	1
		4	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		5	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1
		6	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1
		7	31.9165	2,553.32	5,532.19	66,386.32	Non-Exempt	1
		8	32.7144	2,617.15	5,670.50	68,045.95	Non-Exempt	1
		9	33.4734	2,677.87	5,802.06	69,624.67	Non-Exempt	1
		10	34.2520	2,740.16	5,937.01	71,244.16	Non-Exempt	1
HUMAN RESOURCES DIRECTOR	MGT52	1	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		2	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		3	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		4	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		5	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		6	77.1798	6,174.38	13,377.83	160,533.98	Exempt	1
		7	79.1093	6,328.74	13,712.28	164,547.34	Exempt	1
		8	81.0870	6,486.96	14,055.08	168,660.96	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		9	82.9683	6,637.46	14,381.17	172,574.06	Exempt	1
		10	84.8979	6,791.83	14,715.64	176,587.63	Exempt	1
INFO SECURITY ANALYST	PRO46	1	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		2	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		3	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		4	47.9603	3,836.82	8,313.12	99,757.42	Non-Exempt	1
		5	50.3774	4,030.19	8,732.08	104,784.99	Non-Exempt	1
		6	52.9836	4,238.69	9,183.82	110,205.89	Non-Exempt	1
		7	54.3082	4,344.66	9,413.42	112,961.06	Non-Exempt	1
		8	55.6659	4,453.27	9,648.76	115,785.07	Non-Exempt	1
		9	56.9572	4,556.58	9,872.58	118,470.98	Non-Exempt	1
		10	58.2819	4,662.55	10,102.20	121,226.35	Non-Exempt	1
INFO TECH ANALYST	PRO46	1	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		2	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		3	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		4	47.9603	3,836.82	8,313.12	99,757.42	Non-Exempt	1
		5	50.3774	4,030.19	8,732.08	104,784.99	Non-Exempt	1
		6	52.9836	4,238.69	9,183.82	110,205.89	Non-Exempt	1
		7	54.3082	4,344.66	9,413.42	112,961.06	Non-Exempt	1
		8	55.6659	4,453.27	9,648.76	115,785.07	Non-Exempt	1
		9	56.9572	4,556.58	9,872.58	118,470.98	Non-Exempt	1
		10	58.2819	4,662.55	10,102.20	121,226.35	Non-Exempt	1
INFO TECH MANAGER	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
INFO TECH SUPERVISOR	SUP47	1	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		2	45.4878	3,639.02	7,884.55	94,614.62	Exempt	1
		3	47.7620	3,820.96	8,278.75	99,344.96	Exempt	1
		4	50.1497	4,011.98	8,692.61	104,311.38	Exempt	1
		5	52.6575	4,212.60	9,127.30	109,527.60	Exempt	1
		6	55.2902	4,423.22	9,583.63	115,003.62	Exempt	1
		7	56.6724	4,533.79	9,823.22	117,878.59	Exempt	1
		8	58.0892	4,647.14	10,068.79	120,825.54	Exempt	1
		9	59.4369	4,754.95	10,302.40	123,628.75	Exempt	1
		10	60.8194	4,865.55	10,542.03	126,504.35	Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
INFO TECH SUPPORT SPEC II	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Non-Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Non-Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Non-Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Non-Exempt	1
INFO TECH SUPPORT SPEC III	PRO41	1	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		2	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		3	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		4	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		5	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		6	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		7	42.1391	3,371.13	7,304.11	87,649.33	Non-Exempt	1
		8	43.1926	3,455.41	7,486.72	89,840.61	Non-Exempt	1
		9	44.1945	3,535.56	7,660.38	91,924.56	Non-Exempt	1
		10	45.2222	3,617.78	7,838.51	94,062.18	Non-Exempt	1
INFO TECH SUPPORT SPEC IV	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Non-Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Non-Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Non-Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Non-Exempt	1
INTERN	INTEH	1	16.0000	1,280.00	2,773.33	33,280.00	Non-Exempt	1
		5	25.0000	2,000.00	4,333.33	52,000.00	Non-Exempt	1
INTERVENTION COUNSELOR I	PRO36	1	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		2	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		3	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		4	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		5	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		6	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		7	32.6824	2,614.59	5,664.95	67,979.39	Non-Exempt	1
		8	33.4995	2,679.96	5,806.58	69,678.96	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		9	34.2767	2,742.14	5,941.29	71,295.54	Non-Exempt	1
		10	35.0738	2,805.90	6,079.46	72,953.50	Non-Exempt	1
INTERVENTION COUNSELOR II	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Non-Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Non-Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Non-Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Non-Exempt	1
INVESTIGATIVE AIDE	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1
LEGAL SECRETARY I	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
LEGAL SECRETARY I - CON	CON32	1	21.5827	1,726.62	3,741.00	44,892.02	Non-Exempt	1
		2	22.7990	1,823.92	3,951.83	47,421.92	Non-Exempt	1
		3	24.1231	1,929.85	4,181.34	50,176.05	Non-Exempt	1
		4	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		5	26.8978	2,151.82	4,662.29	55,947.42	Non-Exempt	1
		6	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		7	28.9493	2,315.94	5,017.88	60,214.54	Non-Exempt	1
		8	29.6730	2,373.84	5,143.32	61,719.84	Non-Exempt	1
		9	30.3614	2,428.91	5,262.64	63,151.71	Non-Exempt	1
		10	31.0676	2,485.41	5,385.05	64,620.61	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
LEGAL SECRETARY II	GCL34	1	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		2	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		3	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		4	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		5	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		6	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		7	29.7696	2,381.57	5,160.06	61,920.77	Non-Exempt	1
		8	30.5138	2,441.10	5,289.06	63,468.70	Non-Exempt	1
		9	31.2217	2,497.74	5,411.76	64,941.14	Non-Exempt	1
		10	31.9478	2,555.82	5,537.62	66,451.42	Non-Exempt	1
LEGAL SECRETARY II - CON	CON34	1	24.1231	1,929.85	4,181.34	50,176.05	Non-Exempt	1
		2	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		3	26.8978	2,151.82	4,662.29	55,947.42	Non-Exempt	1
		4	28.2432	2,259.46	4,895.49	58,745.86	Non-Exempt	1
		5	29.6553	2,372.42	5,140.25	61,683.02	Non-Exempt	1
		6	31.1382	2,491.06	5,397.29	64,767.46	Non-Exempt	1
		7	31.9165	2,553.32	5,532.19	66,386.32	Non-Exempt	1
		8	32.7144	2,617.15	5,670.50	68,045.95	Non-Exempt	1
		9	33.4734	2,677.87	5,802.06	69,624.67	Non-Exempt	1
		10	34.2520	2,740.16	5,937.01	71,244.16	Non-Exempt	1
LEGAL SECRETARY III	GCL36	1	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		2	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		3	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		4	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		5	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		6	32.0205	2,561.64	5,550.22	66,602.64	Non-Exempt	1
		7	32.8209	2,625.67	5,688.96	68,267.47	Non-Exempt	1
		8	33.6414	2,691.31	5,831.18	69,974.11	Non-Exempt	1
		9	34.4219	2,753.75	5,966.46	71,597.55	Non-Exempt	1
		10	35.2224	2,817.79	6,105.22	73,262.59	Non-Exempt	1
LIBRARY ASSISTANT I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
LIBRARY ASSISTANT II	GCL31	1	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		2	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		3	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		4	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		5	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		6	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		7	25.3897	2,031.18	4,400.88	52,810.58	Non-Exempt	1
		8	26.0244	2,081.95	4,510.90	54,130.75	Non-Exempt	1
		9	26.6283	2,130.26	4,615.57	55,386.86	Non-Exempt	1
		10	27.2476	2,179.81	4,722.92	56,675.01	Non-Exempt	1
LIBRARY SERVICES COORDINATOR	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Exempt	1
LIBRARY TECHNICIAN	GCL33	1	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		2	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		3	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		4	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		5	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		6	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		7	28.3516	2,268.13	4,914.28	58,971.33	Non-Exempt	1
		8	29.0604	2,324.83	5,037.14	60,445.63	Non-Exempt	1
		9	29.7348	2,378.78	5,154.03	61,848.38	Non-Exempt	1
		10	30.4263	2,434.10	5,273.89	63,286.70	Non-Exempt	1
LICENSED VOCATIONAL NURSE	GNU35	1	25.7980	2,063.84	4,471.65	53,659.84	Non-Exempt	3
		2	27.0880	2,167.04	4,695.25	56,343.04	Non-Exempt	3
		3	28.4420	2,275.36	4,929.95	59,159.36	Non-Exempt	3
		4	29.8641	2,389.13	5,176.44	62,117.33	Non-Exempt	3
		5	31.3572	2,508.58	5,435.25	65,222.98	Non-Exempt	3
		6	32.9251	2,634.01	5,707.02	68,484.21	Non-Exempt	3
		7	33.7480	2,699.84	5,849.65	70,195.84	Non-Exempt	3
		8	34.5917	2,767.34	5,995.89	71,950.74	Non-Exempt	3
		9	35.3945	2,831.56	6,135.05	73,620.56	Non-Exempt	3
		10	36.2174	2,897.39	6,277.68	75,332.19	Non-Exempt	3
MANAGEMENT ASST TO THE CAO	MGT38	1	29.6798	2,374.38	5,144.50	61,733.98	Exempt	1
		2	31.3091	2,504.73	5,426.91	65,122.93	Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
		3	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		4	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		5	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		6	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		7	39.7272	3,178.18	6,886.05	82,632.58	Exempt	1
		8	40.7204	3,257.63	7,058.20	84,698.43	Exempt	1
		9	41.6650	3,333.20	7,221.93	86,663.20	Exempt	1
		10	42.6340	3,410.72	7,389.89	88,678.72	Exempt	1
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MAPPING-TITLE TECHNICIAN	PRO34	1	21.8399	1,747.19	3,785.58	45,426.99	Non-Exempt	1
		2	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		3	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		4	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		5	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		6	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		7	29.4258	2,354.06	5,100.47	61,205.66	Non-Exempt	1
		8	30.1614	2,412.91	5,227.98	62,735.71	Non-Exempt	1
		9	30.8611	2,468.89	5,349.26	64,191.09	Non-Exempt	1
		10	31.5788	2,526.30	5,473.66	65,683.90	Non-Exempt	1
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MEDICAL BILLING SPECIALIST	GCL33	1	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		2	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		3	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		4	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		5	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		6	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		7	28.3516	2,268.13	4,914.28	58,971.33	Non-Exempt	1
		8	29.0604	2,324.83	5,037.14	60,445.63	Non-Exempt	1
		9	29.7348	2,378.78	5,154.03	61,848.38	Non-Exempt	1
		10	30.4263	2,434.10	5,273.89	63,286.70	Non-Exempt	1
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MEDICAL CLERK I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1
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MEDICAL CLERK II	GCL30	1	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		2	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		3	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		4	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1

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	Grade	Step						
		5	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		6	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		7	24.0398	1,923.18	4,166.90	50,002.78	Non-Exempt	1
		8	24.6408	1,971.26	4,271.07	51,252.86	Non-Exempt	1
		9	25.2127	2,017.02	4,370.20	52,442.42	Non-Exempt	1
		10	25.7989	2,063.91	4,471.81	53,661.71	Non-Exempt	1
MEDICAL CLERK III	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
MEDICAL FISCAL MANAGER	MGT41	1	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		2	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		3	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		4	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		5	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		6	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		7	46.0148	3,681.18	7,975.90	95,710.78	Exempt	1
		8	47.1652	3,773.22	8,175.30	98,103.62	Exempt	1
		9	48.2596	3,860.77	8,365.00	100,379.97	Exempt	1
		10	49.3820	3,950.56	8,559.55	102,714.56	Exempt	1
MEDICAL RECORDS SUPERVISOR	SCL33	1	21.1923	1,695.38	3,673.33	44,079.98	Non-Exempt	1
		2	22.4049	1,792.39	3,883.52	46,602.19	Non-Exempt	1
		3	23.6570	1,892.56	4,100.55	49,206.56	Non-Exempt	1
		4	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		5	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		6	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		7	28.6014	2,288.11	4,957.58	59,490.91	Non-Exempt	1
		8	29.3164	2,345.31	5,081.51	60,978.11	Non-Exempt	1
		9	29.9966	2,399.73	5,199.41	62,392.93	Non-Exempt	1
		10	30.6942	2,455.54	5,320.33	63,843.94	Non-Exempt	1
MENTAL HEALTH THERAPIST I	PRO40	1	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		2	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		3	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		4	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		5	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		6	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	40.0920	3,207.36	6,949.28	83,391.36	Non-Exempt	1
		8	41.0943	3,287.54	7,123.01	85,476.14	Non-Exempt	1
		9	42.0477	3,363.82	7,288.27	87,459.22	Non-Exempt	1
		10	43.0255	3,442.04	7,457.75	89,493.04	Non-Exempt	1
MENTAL HEALTH THERAPIST II	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Exempt	1
MENTAL HEALTH THERAPIST III	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Exempt	1
MENTAL HEALTH WORKER I	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
MENTAL HEALTH WORKER II	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1
MUSEUM AIDE	GEN29	1	16.4364	1,314.91	2,848.98	34,187.71	Non-Exempt	1
		2	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		3	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		4	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		5	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		6	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		7	22.1372	1,770.98	3,837.11	46,045.38	Non-Exempt	1
		8	22.6906	1,815.25	3,933.04	47,196.45	Non-Exempt	1
		9	23.2170	1,857.36	4,024.28	48,291.36	Non-Exempt	1
		10	23.7571	1,900.57	4,117.90	49,414.77	Non-Exempt	1
MUSEUM DIRECTOR-CURATOR	MGT40	1	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		2	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		3	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		4	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		5	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		6	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		7	43.7652	3,501.22	7,585.97	91,031.62	Exempt	1
		8	44.8593	3,588.74	7,775.61	93,307.34	Exempt	1
		9	45.9000	3,672.00	7,956.00	95,472.00	Exempt	1
		10	46.9674	3,757.39	8,141.02	97,692.19	Exempt	1
NETWORK ADMINISTRATOR I	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Non-Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Non-Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Non-Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Non-Exempt	1
NETWORK ADMINISTRATOR II	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Non-Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Non-Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Non-Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Non-Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
NURSE PRACTITIONER II	PNU45	1	43.1745	3,453.96	7,483.58	89,802.96	Exempt	3
		2	45.3801	3,630.41	7,865.88	94,390.61	Exempt	3
		3	47.6487	3,811.90	8,259.11	99,109.30	Exempt	3
		4	50.0312	4,002.50	8,672.07	104,064.90	Exempt	3
		5	52.5327	4,202.62	9,105.67	109,268.02	Exempt	3
		6	55.1594	4,412.75	9,560.96	114,731.55	Exempt	3
		7	56.5385	4,523.08	9,800.01	117,600.08	Exempt	3
		8	57.9520	4,636.16	10,045.01	120,540.16	Exempt	3
		9	59.2964	4,743.71	10,278.04	123,336.51	Exempt	3
		10	60.6753	4,854.02	10,517.05	126,204.62	Exempt	3
NUTRITIONAL ASSISTANT I	GCL30	1	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		2	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		3	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		4	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		5	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		6	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		7	24.0398	1,923.18	4,166.90	50,002.78	Non-Exempt	1
		8	24.6408	1,971.26	4,271.07	51,252.86	Non-Exempt	1
		9	25.2127	2,017.02	4,370.20	52,442.42	Non-Exempt	1
		10	25.7989	2,063.91	4,471.81	53,661.71	Non-Exempt	1
NUTRITIONAL ASSISTANT II	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
NUTRITIONIST - LT	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Non-Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Non-Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Non-Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Non-Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
OFFICE ASSISTANT I	GCL29	1	16.9063	1,352.50	2,930.43	35,165.10	Non-Exempt	1
		2	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		3	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		4	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		5	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		6	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		7	22.7704	1,821.63	3,946.87	47,362.43	Non-Exempt	1
		8	23.3397	1,867.18	4,045.55	48,546.58	Non-Exempt	1
		9	23.8811	1,910.49	4,139.39	49,672.69	Non-Exempt	1
		10	24.4364	1,954.91	4,235.64	50,827.71	Non-Exempt	1
OFFICE ASSISTANT II	GCL30	1	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		2	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		3	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		4	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		5	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		6	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		7	24.0398	1,923.18	4,166.90	50,002.78	Non-Exempt	1
		8	24.6408	1,971.26	4,271.07	51,252.86	Non-Exempt	1
		9	25.2127	2,017.02	4,370.20	52,442.42	Non-Exempt	1
		10	25.7989	2,063.91	4,471.81	53,661.71	Non-Exempt	1
OFFICE ASSISTANT II - CON	CON30	1	19.4057	1,552.46	3,363.65	40,363.86	Non-Exempt	1
		2	20.4506	1,636.05	3,544.77	42,537.25	Non-Exempt	1
		3	21.5827	1,726.62	3,741.00	44,892.02	Non-Exempt	1
		4	22.7990	1,823.92	3,951.83	47,421.92	Non-Exempt	1
		5	24.1231	1,929.85	4,181.34	50,176.05	Non-Exempt	1
		6	25.4682	2,037.46	4,414.49	52,973.86	Non-Exempt	1
		7	26.1049	2,088.39	4,524.85	54,298.19	Non-Exempt	1
		8	26.7575	2,140.60	4,637.97	55,655.60	Non-Exempt	1
		9	27.3782	2,190.26	4,745.55	56,946.66	Non-Exempt	1
		10	28.0150	2,241.20	4,855.93	58,271.20	Non-Exempt	1
OFFICE ASSISTANT III	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
OFFICE ASSISTANT SUPV I	SCL32	1	20.0565	1,604.52	3,476.46	41,717.52	Non-Exempt	1
		2	21.1923	1,695.38	3,673.33	44,079.98	Non-Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
		3	22.4049	1,792.39	3,883.52	46,602.19	Non-Exempt	1
		4	23.6570	1,892.56	4,100.55	49,206.56	Non-Exempt	1
		5	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		6	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		7	27.0759	2,166.07	4,693.16	56,317.87	Non-Exempt	1
		8	27.7528	2,220.22	4,810.49	57,725.82	Non-Exempt	1
		9	28.3967	2,271.74	4,922.09	59,065.14	Non-Exempt	1
		10	29.0571	2,324.57	5,036.56	60,438.77	Non-Exempt	1
OFFICE SERVICES SUPERVISOR	SCL35	1	23.6570	1,892.56	4,100.55	49,206.56	Non-Exempt	1
		2	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		3	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		4	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		5	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		6	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		7	31.8313	2,546.50	5,517.43	66,209.10	Non-Exempt	1
		8	32.6271	2,610.17	5,655.36	67,864.37	Non-Exempt	1
		9	33.3838	2,670.70	5,786.53	69,438.30	Non-Exempt	1
		10	34.1603	2,732.82	5,921.12	71,053.42	Non-Exempt	1
PATROL LIEUTENANT	MLA45	1	50.5885	4,047.08	8,768.67	105,224.08	Exempt	1
		2	53.1830	4,254.64	9,218.39	110,620.64	Exempt	1
		3	56.2104	4,496.83	9,743.14	116,917.63	Exempt	1
		4	59.0212	4,721.70	10,230.34	122,764.10	Exempt	1
		5	61.9717	4,957.74	10,741.76	128,901.14	Exempt	1
		6	65.0705	5,205.64	11,278.89	135,346.64	Exempt	1
		7	68.3243	5,465.94	11,842.88	142,114.54	Exempt	1
		8	71.7403	5,739.22	12,434.99	149,219.82	Exempt	1
PERMIT TECHNICIAN, SENIOR	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1
PHYSICAL THERAPIST	PRO47	1	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		2	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		3	47.9603	3,836.82	8,313.12	99,757.42	Non-Exempt	1
		4	50.3774	4,030.19	8,732.08	104,784.99	Non-Exempt	1
		5	52.9836	4,238.69	9,183.82	110,205.89	Non-Exempt	1
		6	55.6328	4,450.62	9,643.02	115,716.22	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	57.0237	4,561.90	9,884.11	118,609.30	Non-Exempt	1
		8	58.4493	4,675.94	10,131.21	121,574.54	Non-Exempt	1
		9	59.8054	4,784.43	10,366.27	124,395.23	Non-Exempt	1
		10	61.1961	4,895.69	10,607.32	127,287.89	Non-Exempt	1
PHYSICIAN	PHYEA	1	75.0000	6,000.00	13,000.00	156,000.00	Exempt	1
		5	190.0000	15,200.00	32,933.33	395,200.00	Exempt	1
PLANNER, ASSISTANT	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Exempt	3
		2	35.4999	2,839.99	6,153.32	73,839.79	Exempt	3
		3	37.3834	2,990.67	6,479.79	77,757.47	Exempt	3
		4	39.1141	3,129.13	6,779.78	81,357.33	Exempt	3
		5	41.1112	3,288.90	7,125.94	85,511.30	Exempt	3
		6	43.4714	3,477.71	7,535.04	90,420.51	Exempt	3
		7	44.5580	3,564.64	7,723.39	92,680.64	Exempt	3
		8	45.6720	3,653.76	7,916.48	94,997.76	Exempt	3
		9	46.7316	3,738.53	8,100.14	97,201.73	Exempt	3
		10	47.8185	3,825.48	8,288.54	99,462.48	Exempt	3
PLANNER, ASSOCIATE	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Exempt	3
		2	39.1141	3,129.13	6,779.78	81,357.33	Exempt	3
		3	41.1112	3,288.90	7,125.94	85,511.30	Exempt	3
		4	43.4714	3,477.71	7,535.04	90,420.51	Exempt	3
		5	45.6211	3,649.69	7,907.66	94,891.89	Exempt	3
		6	47.9603	3,836.82	8,313.12	99,757.42	Exempt	3
		7	49.1594	3,932.75	8,520.96	102,251.55	Exempt	3
		8	50.3884	4,031.07	8,733.99	104,807.87	Exempt	3
		9	51.5573	4,124.58	8,936.60	107,239.18	Exempt	3
		10	52.7564	4,220.51	9,144.44	109,733.31	Exempt	3
PLANNER, PRINCIPAL	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	3
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	3
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	3
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	3
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	3
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	3
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	3
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	3
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	3
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	3
PLANNER, SENIOR	PRO47	1	43.4714	3,477.71	7,535.04	90,420.51	Exempt	3
		2	45.6211	3,649.69	7,907.66	94,891.89	Exempt	3
		3	47.9603	3,836.82	8,313.12	99,757.42	Exempt	3
		4	50.3774	4,030.19	8,732.08	104,784.99	Exempt	3

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	52.9836	4,238.69	9,183.82	110,205.89	Exempt	3
		6	55.6328	4,450.62	9,643.02	115,716.22	Exempt	3
		7	57.0237	4,561.90	9,884.11	118,609.30	Exempt	3
		8	58.4493	4,675.94	10,131.21	121,574.54	Exempt	3
		9	59.8054	4,784.43	10,366.27	124,395.23	Exempt	3
		10	61.1961	4,895.69	10,607.32	127,287.89	Exempt	3
PREVENTION SVCS COORDINATOR	SUP43	1	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		2	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		3	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		4	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		5	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		6	45.4878	3,639.02	7,884.55	94,614.62	Exempt	1
		7	46.6250	3,730.00	8,081.67	96,980.00	Exempt	1
		8	47.7906	3,823.25	8,283.70	99,404.45	Exempt	1
		9	48.8994	3,911.95	8,475.90	101,710.75	Exempt	1
		10	50.0367	4,002.94	8,673.03	104,076.34	Exempt	1
PRINCIPAL ANALYST	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
PRINCIPAL ENGINEER	MGT50	1	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		2	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		3	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		4	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		5	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		6	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		7	72.1027	5,768.22	12,497.80	149,973.62	Exempt	1
		8	73.9053	5,912.42	12,810.25	153,723.02	Exempt	1
		9	75.6197	6,049.58	13,107.41	157,288.98	Exempt	1
		10	77.3783	6,190.26	13,412.24	160,946.86	Exempt	1
PROBATION AIDE	PBN34	1	22.6580	1,812.64	3,927.39	47,128.64	Non-Exempt	1
		2	23.9214	1,913.71	4,146.38	49,756.51	Non-Exempt	1
		3	25.2646	2,021.17	4,379.20	52,550.37	Non-Exempt	1
		4	26.7290	2,138.32	4,633.03	55,596.32	Non-Exempt	1
		5	28.2125	2,257.00	4,890.17	58,682.00	Non-Exempt	1
		6	29.7766	2,382.13	5,161.28	61,935.33	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	30.5208	2,441.66	5,290.27	63,483.26	Non-Exempt	1
		8	31.2654	2,501.23	5,419.34	65,032.03	Non-Exempt	1
		9	32.0098	2,560.78	5,548.37	66,580.38	Non-Exempt	1
		10	32.7542	2,620.34	5,677.39	68,128.74	Non-Exempt	1
PROG MGR-CHILD & FAM COMM	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
PROG MGR-CLINICAL SERVICES	MGT47	1	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		2	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		3	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		4	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		5	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		6	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		7	62.2580	4,980.64	10,791.39	129,496.64	Exempt	1
		8	63.8145	5,105.16	11,061.18	132,734.16	Exempt	1
		9	65.2951	5,223.61	11,317.82	135,813.81	Exempt	1
		10	66.8137	5,345.10	11,581.04	138,972.50	Exempt	1
PROG MGR-COMMUNITY SVCS	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
PROG MGR-HOSPITAL & ER SVCS	MGT48	1	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		2	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		3	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		4	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		5	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1
		6	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		7	65.3630	5,229.04	11,329.59	135,955.04	Exempt	1
		8	66.9971	5,359.77	11,612.83	139,353.97	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		9	68.5513	5,484.10	11,882.23	142,586.70	Exempt	1
		10	70.1457	5,611.66	12,158.59	145,903.06	Exempt	1
PROG MGR-VICTIM WITNESS	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
PROGRAM MANAGER	MGT45	1	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		2	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		3	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		4	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		5	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		6	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		7	56.3725	4,509.80	9,771.23	117,254.80	Exempt	1
		8	57.7818	4,622.54	10,015.51	120,186.14	Exempt	1
		9	59.1223	4,729.78	10,247.87	122,974.38	Exempt	1
		10	60.4972	4,839.78	10,486.18	125,834.18	Exempt	1
PROGRAMMING ANALYST II	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Exempt	1
PROGRAMMING ANALYST III	PRO46	1	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		2	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		3	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		4	47.9603	3,836.82	8,313.12	99,757.42	Exempt	1
		5	50.3774	4,030.19	8,732.08	104,784.99	Exempt	1
		6	52.9836	4,238.69	9,183.82	110,205.89	Exempt	1
		7	54.3082	4,344.66	9,413.42	112,961.06	Exempt	1
		8	55.6659	4,453.27	9,648.76	115,785.07	Exempt	1
		9	56.9572	4,556.58	9,872.58	118,470.98	Exempt	1
		10	58.2819	4,662.55	10,102.20	121,226.35	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay Grade	Step	Pay				Exempt Status	Start Step Up To
			Hourly	Bi-Weekly	Monthly	Annual		
PSYCHIATRIC EMERG SUPV	SUP45	1	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		2	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		3	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		4	45.4878	3,639.02	7,884.55	94,614.62	Exempt	1
		5	47.7620	3,820.96	8,278.75	99,344.96	Exempt	1
		6	50.1497	4,011.98	8,692.61	104,311.38	Exempt	1
		7	51.4034	4,112.27	8,909.92	106,919.07	Exempt	1
		8	52.6885	4,215.08	9,132.67	109,592.08	Exempt	1
		9	53.9111	4,312.89	9,344.59	112,135.09	Exempt	1
		10	55.1647	4,413.18	9,561.88	114,742.58	Exempt	1
PSYCHIATRIC LVN	GNU37	1	28.4420	2,275.36	4,929.95	59,159.36	Non-Exempt	3
		2	29.8641	2,389.13	5,176.44	62,117.33	Non-Exempt	3
		3	31.3572	2,508.58	5,435.25	65,222.98	Non-Exempt	3
		4	32.9251	2,634.01	5,707.02	68,484.21	Non-Exempt	3
		5	34.5712	2,765.70	5,992.34	71,908.10	Non-Exempt	3
		6	36.2998	2,903.98	6,291.97	75,503.58	Non-Exempt	3
		7	37.2072	2,976.58	6,449.25	77,390.98	Non-Exempt	3
		8	38.1374	3,050.99	6,610.48	79,325.79	Non-Exempt	3
		9	39.0222	3,121.78	6,763.85	81,166.18	Non-Exempt	3
		10	39.9296	3,194.37	6,921.13	83,053.57	Non-Exempt	3
PSYCHIATRIC NURSE PRACTITIONER	PNPEA	1	50.0000	4,000.00	8,666.67	104,000.00	Exempt	1
		5	120.0000	9,600.00	20,800.00	249,600.00	Exempt	1
PSYCHIATRIC TECHNICIAN	GNU37	1	28.4420	2,275.36	4,929.95	59,159.36	Non-Exempt	3
		2	29.8641	2,389.13	5,176.44	62,117.33	Non-Exempt	3
		3	31.3572	2,508.58	5,435.25	65,222.98	Non-Exempt	3
		4	32.9251	2,634.01	5,707.02	68,484.21	Non-Exempt	3
		5	34.5712	2,765.70	5,992.34	71,908.10	Non-Exempt	3
		6	36.2998	2,903.98	6,291.97	75,503.58	Non-Exempt	3
		7	37.2072	2,976.58	6,449.25	77,390.98	Non-Exempt	3
		8	38.1374	3,050.99	6,610.48	79,325.79	Non-Exempt	3
		9	39.0222	3,121.78	6,763.85	81,166.18	Non-Exempt	3
		10	39.9296	3,194.37	6,921.13	83,053.57	Non-Exempt	3
PSYCHIATRIST	PSYEA	1	75.0000	6,000.00	13,000.00	156,000.00	Exempt	4
		5	190.0000	15,200.00	32,933.33	395,200.00	Exempt	4
PSYCHOLOGIST	PSGEA	1	30.0000	2,400.00	5,200.00	62,400.00	Exempt	1
		5	75.0000	6,000.00	13,000.00	156,000.00	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
PUBLIC ASST SPECIALIST I	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
PUBLIC ASST SPECIALIST II	GCL34	1	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		2	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		3	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		4	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		5	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		6	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		7	29.7696	2,381.57	5,160.06	61,920.77	Non-Exempt	1
		8	30.5138	2,441.10	5,289.06	63,468.70	Non-Exempt	1
		9	31.2217	2,497.74	5,411.76	64,941.14	Non-Exempt	1
		10	31.9478	2,555.82	5,537.62	66,451.42	Non-Exempt	1
PUBLIC ASST SPECIALIST III	GCL35	1	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		2	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		3	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		4	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		5	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		6	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		7	31.2581	2,500.65	5,418.07	65,016.85	Non-Exempt	1
		8	32.0396	2,563.17	5,553.53	66,642.37	Non-Exempt	1
		9	32.7829	2,622.63	5,682.37	68,188.43	Non-Exempt	1
		10	33.5452	2,683.62	5,814.50	69,774.02	Non-Exempt	1
PUBLIC ASST SPECIALIST SUPV	SCL38	1	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		2	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		3	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		4	32.6076	2,608.61	5,651.98	67,823.81	Non-Exempt	1
		5	34.2379	2,739.03	5,934.57	71,214.83	Non-Exempt	1
		6	35.9498	2,875.98	6,231.30	74,775.58	Non-Exempt	1
		7	36.8486	2,947.89	6,387.09	76,645.09	Non-Exempt	1
		8	37.7698	3,021.58	6,546.77	78,561.18	Non-Exempt	1
		9	38.6461	3,091.69	6,698.66	80,383.89	Non-Exempt	1
		10	39.5449	3,163.59	6,854.45	82,253.39	Non-Exempt	1
PUBLIC DEFENDER	MGT51	1	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		2	60.7396	4,859.17	10,528.20	126,338.37	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		3	63.7689	5,101.51	11,053.28	132,639.31	Exempt	1
		4	67.0088	5,360.70	11,614.86	139,378.30	Exempt	1
		5	70.3441	5,627.53	12,192.98	146,315.73	Exempt	1
		6	73.5432	5,883.46	12,747.49	152,969.86	Exempt	1
		7	75.3819	6,030.55	13,066.20	156,794.35	Exempt	1
		8	77.2664	6,181.31	13,392.84	160,714.11	Exempt	1
		9	79.0590	6,324.72	13,703.56	164,442.72	Exempt	1
		10	80.8976	6,471.81	14,022.25	168,267.01	Exempt	1
PUBLIC HEALTH EMG RESP COORD	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Non-Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Non-Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Non-Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Non-Exempt	1
PUBLIC HEALTH EPIDEMIOLOGIST	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Exempt	1
PUBLIC HEALTH NURSE I	PNU41	1	35.1952	2,815.62	6,100.50	73,206.02	Exempt	3
		2	37.0842	2,966.74	6,427.93	77,135.14	Exempt	3
		3	39.1852	3,134.82	6,792.10	81,505.22	Exempt	3
		4	41.2641	3,301.13	7,152.44	85,829.33	Exempt	3
		5	43.1745	3,453.96	7,483.58	89,802.96	Exempt	3
		6	45.3801	3,630.41	7,865.88	94,390.61	Exempt	3
		7	46.5143	3,721.14	8,062.48	96,749.74	Exempt	3
		8	47.6772	3,814.18	8,264.05	99,168.58	Exempt	3
		9	48.7835	3,902.68	8,455.81	101,469.68	Exempt	3
		10	49.9181	3,993.45	8,652.47	103,829.65	Exempt	3
PUBLIC HEALTH NURSE II	PNU42	1	37.0842	2,966.74	6,427.93	77,135.14	Exempt	3
		2	39.1852	3,134.82	6,792.10	81,505.22	Exempt	3
		3	41.2641	3,301.13	7,152.44	85,829.33	Exempt	3
		4	43.1745	3,453.96	7,483.58	89,802.96	Exempt	3

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	45.3801	3,630.41	7,865.88	94,390.61	Exempt	3
		6	47.6487	3,811.90	8,259.11	99,109.30	Exempt	3
		7	48.8399	3,907.19	8,465.58	101,586.99	Exempt	3
		8	50.0609	4,004.87	8,677.22	104,126.67	Exempt	3
		9	51.2223	4,097.78	8,878.53	106,542.38	Exempt	3
		10	52.4135	4,193.08	9,085.01	109,020.08	Exempt	3
PUBLIC HEALTH NURSE III	PNU43	1	39.1852	3,134.82	6,792.10	81,505.22	Exempt	3
		2	41.2641	3,301.13	7,152.44	85,829.33	Exempt	3
		3	43.1745	3,453.96	7,483.58	89,802.96	Exempt	3
		4	45.3801	3,630.41	7,865.88	94,390.61	Exempt	3
		5	47.6487	3,811.90	8,259.11	99,109.30	Exempt	3
		6	50.0312	4,002.50	8,672.07	104,064.90	Exempt	3
		7	51.2821	4,102.57	8,888.90	106,666.77	Exempt	3
		8	52.5642	4,205.14	9,111.13	109,333.54	Exempt	3
		9	53.7837	4,302.70	9,322.51	111,870.10	Exempt	3
		10	55.0344	4,402.75	9,539.30	114,471.55	Exempt	3
PUBLIC INFORMATION OFFICER	MGT43	1	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		2	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		3	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		4	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		5	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		6	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		7	51.0459	4,083.67	8,847.96	106,175.47	Exempt	1
		8	52.3220	4,185.76	9,069.15	108,829.76	Exempt	1
		9	53.5358	4,282.86	9,279.54	111,354.46	Exempt	1
		10	54.7809	4,382.47	9,495.36	113,944.27	Exempt	1
PUBLIC SAFETY DISPATCHER I	LCN33	1	23.6109	1,888.87	4,092.56	49,110.67	Non-Exempt	1
		2	24.9899	1,999.19	4,331.58	51,978.99	Non-Exempt	1
		3	26.3903	2,111.22	4,574.32	54,891.82	Non-Exempt	1
		4	27.8355	2,226.84	4,824.82	57,897.84	Non-Exempt	1
		5	29.4814	2,358.51	5,110.11	61,321.31	Non-Exempt	1
		6	30.9679	2,477.43	5,367.77	64,413.23	Non-Exempt	1
		7	32.5033	2,600.26	5,633.91	67,606.86	Non-Exempt	1
		8	34.1287	2,730.30	5,915.64	70,987.70	Non-Exempt	1
PUBLIC SAFETY DISPATCHER II	LCN35	1	26.1021	2,088.17	4,524.36	54,292.37	Non-Exempt	1
		2	27.5312	2,202.50	4,772.07	57,264.90	Non-Exempt	1
		3	29.1588	2,332.70	5,054.19	60,650.30	Non-Exempt	1
		4	30.7638	2,461.10	5,332.39	63,988.70	Non-Exempt	1
		5	32.4564	2,596.51	5,625.78	67,509.31	Non-Exempt	1
		6	34.2390	2,739.12	5,934.76	71,217.12	Non-Exempt	1
		7	35.9511	2,876.09	6,231.52	74,778.29	Non-Exempt	1
		8	37.7487	3,019.90	6,543.11	78,517.30	Non-Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
PUBLIC SAFETY DISPATCHER III	LCN37	1	28.9752	2,318.02	5,022.37	60,268.42	Non-Exempt	1
		2	30.5710	2,445.68	5,298.97	63,587.68	Non-Exempt	1
		3	32.2529	2,580.23	5,590.50	67,086.03	Non-Exempt	1
		4	34.0231	2,721.85	5,897.34	70,768.05	Non-Exempt	1
		5	35.8365	2,866.92	6,211.66	74,539.92	Non-Exempt	1
		6	37.7593	3,020.74	6,544.95	78,539.34	Non-Exempt	1
		7	39.6475	3,171.80	6,872.23	82,466.80	Non-Exempt	1
		8	41.6298	3,330.38	7,215.83	86,589.98	Non-Exempt	1
PUBLIC WKS MAINT WKR-TRAINEE	GEN29	1	16.4364	1,314.91	2,848.98	34,187.71	Non-Exempt	1
		2	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		3	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		4	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		5	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		6	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		7	22.1372	1,770.98	3,837.11	46,045.38	Non-Exempt	1
		8	22.6906	1,815.25	3,933.04	47,196.45	Non-Exempt	1
		9	23.2170	1,857.36	4,024.28	48,291.36	Non-Exempt	1
		10	23.7571	1,900.57	4,117.90	49,414.77	Non-Exempt	1
PUBLIC WORKS ENGINEER I	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Non-Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Non-Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Non-Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Non-Exempt	1
PUBLIC WORKS ENGINEER II	PRO44	1	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		2	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		3	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		4	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		5	45.6211	3,649.69	7,907.66	94,891.89	Exempt	1
		6	47.9603	3,836.82	8,313.12	99,757.42	Exempt	1
		7	49.1594	3,932.75	8,520.96	102,251.55	Exempt	1
		8	50.3884	4,031.07	8,733.99	104,807.87	Exempt	1
		9	51.5573	4,124.58	8,936.60	107,239.18	Exempt	1
		10	52.7564	4,220.51	9,144.44	109,733.31	Exempt	1
PUBLIC WORKS EQUIP OPERATOR	GEN36	1	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		2	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1

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	Grade	Step						
		3	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		4	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		5	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		6	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		7	32.3051	2,584.41	5,599.55	67,194.61	Non-Exempt	1
		8	33.1127	2,649.02	5,739.53	68,874.42	Non-Exempt	1
		9	33.8809	2,710.47	5,872.69	70,472.27	Non-Exempt	1
		10	34.6689	2,773.51	6,009.28	72,111.31	Non-Exempt	1
PUBLIC WORKS LEAD MAINT WKR	GEN37	1	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		2	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		3	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		4	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		5	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		6	33.2181	2,657.45	5,757.80	69,093.65	Non-Exempt	1
		7	34.0488	2,723.90	5,901.79	70,821.50	Non-Exempt	1
		8	34.9000	2,792.00	6,049.33	72,592.00	Non-Exempt	1
		9	35.7096	2,856.77	6,189.66	74,275.97	Non-Exempt	1
		10	36.5401	2,923.21	6,333.62	76,003.41	Non-Exempt	1
PUBLIC WORKS MAINT SUPV I	SUP38	1	27.1288	2,170.30	4,702.33	56,427.90	Non-Exempt	1
		2	28.6127	2,289.02	4,959.53	59,514.42	Non-Exempt	1
		3	30.1920	2,415.36	5,233.28	62,799.36	Non-Exempt	1
		4	31.7901	2,543.21	5,510.28	66,123.41	Non-Exempt	1
		5	33.5017	2,680.14	5,806.96	69,683.54	Non-Exempt	1
		6	35.4039	2,832.31	6,136.68	73,640.11	Non-Exempt	1
		7	36.2892	2,903.14	6,290.13	75,481.54	Non-Exempt	1
		8	37.1964	2,975.71	6,447.38	77,368.51	Non-Exempt	1
		9	38.0593	3,044.74	6,596.95	79,163.34	Non-Exempt	1
		10	38.9443	3,115.54	6,750.35	81,004.14	Non-Exempt	1
PUBLIC WORKS MAINT SUPV II	SUP40	1	30.1920	2,415.36	5,233.28	62,799.36	Non-Exempt	1
		2	31.7901	2,543.21	5,510.28	66,123.41	Non-Exempt	1
		3	33.5017	2,680.14	5,806.96	69,683.54	Non-Exempt	1
		4	35.4039	2,832.31	6,136.68	73,640.11	Non-Exempt	1
		5	37.2695	2,981.56	6,460.05	77,520.56	Non-Exempt	1
		6	39.0000	3,120.00	6,760.00	81,120.00	Non-Exempt	1
		7	39.9752	3,198.02	6,929.03	83,148.42	Non-Exempt	1
		8	40.9746	3,277.97	7,102.26	85,227.17	Non-Exempt	1
		9	41.9251	3,354.01	7,267.02	87,204.21	Non-Exempt	1
		10	42.9002	3,432.02	7,436.03	89,232.42	Non-Exempt	1
PUBLIC WORKS MAINT WKR I	GEN32	1	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		2	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		3	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		4	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		6	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		7	26.1148	2,089.18	4,526.57	54,318.78	Non-Exempt	1
		8	26.7677	2,141.42	4,639.73	55,676.82	Non-Exempt	1
		9	27.3885	2,191.08	4,747.34	56,968.08	Non-Exempt	1
		10	28.0255	2,242.04	4,857.75	58,293.04	Non-Exempt	1
PUBLIC WORKS MAINT WKR II	GEN34	1	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		2	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		3	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		4	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		5	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		6	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		7	29.0920	2,327.36	5,042.61	60,511.36	Non-Exempt	1
		8	29.8193	2,385.54	5,168.68	62,024.14	Non-Exempt	1
		9	30.5113	2,440.90	5,288.63	63,463.50	Non-Exempt	1
		10	31.2209	2,497.67	5,411.62	64,939.47	Non-Exempt	1
QA UTILIZATION REVIEW SPEC	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Exempt	1
QUALITY ASSURANCE OFFICER	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
REHABILITATION CLINICIAN	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	36.3876	2,911.01	6,307.18	75,686.21	Non-Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Non-Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Non-Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Non-Exempt	1
RESOURCE SPECIALIST	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Non-Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Non-Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Non-Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Non-Exempt	1
RISK MANAGEMENT ADMIN	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
ROAD MAINT SUPERINTENDENT	MGT41	1	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		2	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		3	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		4	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		5	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		6	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		7	46.0148	3,681.18	7,975.90	95,710.78	Exempt	1
		8	47.1652	3,773.22	8,175.30	98,103.62	Exempt	1
		9	48.2596	3,860.77	8,365.00	100,379.97	Exempt	1
		10	49.3820	3,950.56	8,559.55	102,714.56	Exempt	1
SECRETARY	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
SECRETARY - LAW	LGC31	1	16.6064	1,328.51	2,878.44	34,541.31	Non-Exempt	1
		2	17.5248	1,401.98	3,037.63	36,451.58	Non-Exempt	1
		3	18.5127	1,481.02	3,208.87	38,506.42	Non-Exempt	1
		4	19.5878	1,567.02	3,395.22	40,742.62	Non-Exempt	1
		5	20.6803	1,654.42	3,584.59	43,015.02	Non-Exempt	1
		6	21.8417	1,747.34	3,785.89	45,430.74	Non-Exempt	1
		7	22.9335	1,834.68	3,975.14	47,701.68	Non-Exempt	1
		8	24.0802	1,926.42	4,173.90	50,086.82	Non-Exempt	1
SENIOR ANALYST	MGT43	1	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		2	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		3	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		4	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		5	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		6	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		7	51.0459	4,083.67	8,847.96	106,175.47	Exempt	1
		8	52.3220	4,185.76	9,069.15	108,829.76	Exempt	1
		9	53.5358	4,282.86	9,279.54	111,354.46	Exempt	1
		10	54.7809	4,382.47	9,495.36	113,944.27	Exempt	1
SENIOR ASSESSMENT TECHNICIAN	GCL35	1	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		2	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		3	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		4	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		5	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		6	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		7	31.2581	2,500.65	5,418.07	65,016.85	Non-Exempt	1
		8	32.0396	2,563.17	5,553.53	66,642.37	Non-Exempt	1
		9	32.7829	2,622.63	5,682.37	68,188.43	Non-Exempt	1
		10	33.5452	2,683.62	5,814.50	69,774.02	Non-Exempt	1
SENIOR BUILDING SVCS WORKER	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1

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EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
SENIOR CIVIL ENGINEER	PRO50	1	50.3774	4,030.19	8,732.08	104,784.99	Exempt	3
		2	52.9836	4,238.69	9,183.82	110,205.89	Exempt	3
		3	55.6328	4,450.62	9,643.02	115,716.22	Exempt	3
		4	58.4146	4,673.17	10,125.20	121,502.37	Exempt	3
		5	61.3350	4,906.80	10,631.40	127,576.80	Exempt	3
		6	64.4019	5,152.15	11,163.00	133,955.95	Exempt	3
		7	66.0118	5,280.94	11,442.05	137,304.54	Exempt	3
		8	67.6621	5,412.97	11,728.10	140,737.17	Exempt	3
		9	69.2320	5,538.56	12,000.21	144,002.56	Exempt	3
		10	70.8421	5,667.37	12,279.30	147,351.57	Exempt	3
SENIOR CRIMINAL INVESTIGATOR	LPO43	1	40.5865	3,246.92	7,034.99	84,419.92	Non-Exempt	1
		2	42.7647	3,421.18	7,412.55	88,950.58	Non-Exempt	1
		3	45.1901	3,615.21	7,832.95	93,995.41	Non-Exempt	1
		4	47.5911	3,807.29	8,249.12	98,989.49	Non-Exempt	1
		5	49.9702	3,997.62	8,661.50	103,938.02	Non-Exempt	1
		6	52.4686	4,197.49	9,094.56	109,134.69	Non-Exempt	1
		7	55.0920	4,407.36	9,549.28	114,591.36	Non-Exempt	1
		8	57.8464	4,627.71	10,026.71	120,320.51	Non-Exempt	1
SENIOR ELECTIONS CLERK	GCL32	1	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		2	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		3	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		4	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		5	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		6	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		7	26.8603	2,148.82	4,655.79	55,869.42	Non-Exempt	1
		8	27.5318	2,202.54	4,772.18	57,266.14	Non-Exempt	1
		9	28.1703	2,253.62	4,882.85	58,594.22	Non-Exempt	1
		10	28.8254	2,306.03	4,996.40	59,956.83	Non-Exempt	1
SENIOR GROUNDSKEEPER	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1
SENIOR HEAVY EQUIP MECHANIC	GEN36	1	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		2	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		3	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		4	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1

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EFFECTIVE 4/24/2024

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		5	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		6	31.5173	2,521.38	5,463.00	65,555.98	Non-Exempt	1
		7	32.3051	2,584.41	5,599.55	67,194.61	Non-Exempt	1
		8	33.1127	2,649.02	5,739.53	68,874.42	Non-Exempt	1
		9	33.8809	2,710.47	5,872.69	70,472.27	Non-Exempt	1
		10	34.6689	2,773.51	6,009.28	72,111.31	Non-Exempt	1
SENIOR INTERNAL AUDITOR	PRO41	1	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		2	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		3	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		4	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		5	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		6	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		7	42.1391	3,371.13	7,304.11	87,649.33	Exempt	1
		8	43.1926	3,455.41	7,486.72	89,840.61	Exempt	1
		9	44.1945	3,535.56	7,660.38	91,924.56	Exempt	1
		10	45.2222	3,617.78	7,838.51	94,062.18	Exempt	1
SENIOR MAPPING-TITLE TECH	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Non-Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Non-Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Non-Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Non-Exempt	1
SENIOR PROBATION OFFICER	PRS40	1	33.3583	2,668.66	5,782.11	69,385.26	Non-Exempt	1
		2	35.1401	2,811.21	6,090.95	73,091.41	Non-Exempt	1
		3	37.0266	2,962.13	6,417.94	77,015.33	Non-Exempt	1
		4	39.1239	3,129.91	6,781.48	81,377.71	Non-Exempt	1
		5	41.0799	3,286.39	7,120.52	85,446.19	Non-Exempt	1
		6	43.1343	3,450.74	7,476.61	89,719.34	Non-Exempt	1
		7	44.2126	3,537.01	7,663.52	91,962.21	Non-Exempt	1
		8	45.2909	3,623.27	7,850.42	94,205.07	Non-Exempt	1
		9	46.3694	3,709.55	8,037.36	96,448.35	Non-Exempt	1
		10	47.4478	3,795.82	8,224.29	98,691.42	Non-Exempt	1
SENIOR STAFF SERVICES MGR	MGT43	1	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		2	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		3	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		4	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		5	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		6	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	51.0459	4,083.67	8,847.96	106,175.47	Exempt	1
		8	52.3220	4,185.76	9,069.15	108,829.76	Exempt	1
		9	53.5358	4,282.86	9,279.54	111,354.46	Exempt	1
		10	54.7809	4,382.47	9,495.36	113,944.27	Exempt	1
SENIOR VICTIM ADVOCATE	GCL37	1	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		2	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		3	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		4	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		5	32.0205	2,561.64	5,550.22	66,602.64	Non-Exempt	1
		6	33.6213	2,689.70	5,827.69	69,932.30	Non-Exempt	1
		7	34.4621	2,756.97	5,973.43	71,681.17	Non-Exempt	1
		8	35.3237	2,825.90	6,122.77	73,473.30	Non-Exempt	1
		9	36.1429	2,891.43	6,264.77	75,177.23	Non-Exempt	1
		10	36.9836	2,958.69	6,410.49	76,925.89	Non-Exempt	1
SHERIFF COMMUNICATIONS COORD	LNS41	1	30.6957	2,455.66	5,320.59	63,847.06	Non-Exempt	1
		2	32.3427	2,587.42	5,606.07	67,272.82	Non-Exempt	1
		3	34.1771	2,734.17	5,924.03	71,088.37	Non-Exempt	1
		4	35.9933	2,879.46	6,238.84	74,866.06	Non-Exempt	1
		5	37.7925	3,023.40	6,550.70	78,608.40	Non-Exempt	1
		6	39.6823	3,174.58	6,878.27	82,539.18	Non-Exempt	1
		7	41.6664	3,333.31	7,222.18	86,666.11	Non-Exempt	1
		8	43.7495	3,499.96	7,583.25	90,998.96	Non-Exempt	1
SHERIFF'S LEGAL SPECIALIST	LGC33	1	18.5127	1,481.02	3,208.87	38,506.42	Non-Exempt	1
		2	19.5878	1,567.02	3,395.22	40,742.62	Non-Exempt	1
		3	20.6803	1,654.42	3,584.59	43,015.02	Non-Exempt	1
		4	21.8417	1,747.34	3,785.89	45,430.74	Non-Exempt	1
		5	23.1066	1,848.53	4,005.14	48,061.73	Non-Exempt	1
		6	24.2616	1,940.93	4,205.34	50,464.13	Non-Exempt	1
		7	25.4748	2,037.98	4,415.63	52,987.58	Non-Exempt	1
		8	26.7486	2,139.89	4,636.42	55,637.09	Non-Exempt	1
SHERIFF'S SERGEANT DETECTIVE	LPO43	1	40.5865	3,246.92	7,034.99	84,419.92	Non-Exempt	1
		2	42.7647	3,421.18	7,412.55	88,950.58	Non-Exempt	1
		3	45.1901	3,615.21	7,832.95	93,995.41	Non-Exempt	1
		4	47.5911	3,807.29	8,249.12	98,989.49	Non-Exempt	1
		5	49.9702	3,997.62	8,661.50	103,938.02	Non-Exempt	1
		6	52.4686	4,197.49	9,094.56	109,134.69	Non-Exempt	1
		7	55.0920	4,407.36	9,549.28	114,591.36	Non-Exempt	1
		8	57.8464	4,627.71	10,026.71	120,320.51	Non-Exempt	1
SHERIFF-CORONER	ESHS	1	95.5054	7,640.43	16,554.27	198,651.23	Exempt	1
		10	100.2806	8,022.45	17,381.97	208,583.65	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		15	102.7875	8,223.00	17,816.50	213,798.00	Exempt	1
		20	105.3572	8,428.58	18,261.91	219,142.98	Exempt	1
		25	107.9912	8,639.30	18,718.47	224,621.70	Exempt	1
		30	110.6910	8,855.28	19,186.44	230,237.28	Exempt	1
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SHERIFFS RECORDS SUPERVISOR	LNS37	1	24.8185	1,985.48	4,301.87	51,622.48	Non-Exempt	1
		2	26.1854	2,094.83	4,538.80	54,465.63	Non-Exempt	1
		3	27.6261	2,210.09	4,788.52	57,462.29	Non-Exempt	1
		4	29.1423	2,331.38	5,051.33	60,615.98	Non-Exempt	1
		5	30.6957	2,455.66	5,320.59	63,847.06	Non-Exempt	1
		6	32.3427	2,587.42	5,606.07	67,272.82	Non-Exempt	1
		7	33.9599	2,716.79	5,886.38	70,636.59	Non-Exempt	1
		8	35.6579	2,852.63	6,180.70	74,168.43	Non-Exempt	1
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SOCIAL SERVICES AIDE	GEN33	1	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		2	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		3	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		4	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		5	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		6	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		7	27.5641	2,205.13	4,777.78	57,333.33	Non-Exempt	1
		8	28.2532	2,260.26	4,897.22	58,766.66	Non-Exempt	1
		9	28.9088	2,312.70	5,010.86	60,130.30	Non-Exempt	1
		10	29.5812	2,366.50	5,127.41	61,528.90	Non-Exempt	1
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SOCIAL SERVICES PROGRAM MGR	MGT46	1	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		2	47.4526	3,796.21	8,225.12	98,701.41	Exempt	1
		3	49.8010	3,984.08	8,632.17	103,586.08	Exempt	1
		4	52.3609	4,188.87	9,075.89	108,910.67	Exempt	1
		5	54.9976	4,399.81	9,532.92	114,395.01	Exempt	1
		6	57.8533	4,628.26	10,027.91	120,334.86	Exempt	1
		7	59.2997	4,743.98	10,278.61	123,343.38	Exempt	1
		8	60.7822	4,862.58	10,535.58	126,426.98	Exempt	1
		9	62.1924	4,975.39	10,780.02	129,360.19	Exempt	1
		10	63.6387	5,091.10	11,030.71	132,368.50	Exempt	1
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SOCIAL WK SUPER CHILD SERV I	SUP43	1	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		2	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		3	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		4	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		5	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		6	45.4878	3,639.02	7,884.55	94,614.62	Exempt	1
		7	46.6250	3,730.00	8,081.67	96,980.00	Exempt	1
		8	47.7906	3,823.25	8,283.70	99,404.45	Exempt	1
		9	48.8994	3,911.95	8,475.90	101,710.75	Exempt	1
		10	50.0367	4,002.94	8,673.03	104,076.34	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
SOCIAL WK SUPER CHILD SERV II	SUP44	1	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		2	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		3	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		4	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		5	45.4878	3,639.02	7,884.55	94,614.62	Exempt	1
		6	47.7620	3,820.96	8,278.75	99,344.96	Exempt	1
		7	48.9561	3,916.49	8,485.72	101,828.69	Exempt	1
		8	50.1800	4,014.40	8,697.87	104,374.40	Exempt	1
		9	51.3442	4,107.54	8,899.66	106,795.94	Exempt	1
		10	52.5383	4,203.06	9,106.64	109,279.66	Exempt	1
SOCIAL WK SUPER EMPLOY SERV I	SUP40	1	30.1920	2,415.36	5,233.28	62,799.36	Exempt	1
		2	31.7901	2,543.21	5,510.28	66,123.41	Exempt	1
		3	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		4	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		5	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		6	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		7	39.9752	3,198.02	6,929.03	83,148.42	Exempt	1
		8	40.9746	3,277.97	7,102.26	85,227.17	Exempt	1
		9	41.9251	3,354.01	7,267.02	87,204.21	Exempt	1
		10	42.9002	3,432.02	7,436.03	89,232.42	Exempt	1
SOCIAL WK SUPER I ADULT SVCS	SUP41	1	31.7901	2,543.21	5,510.28	66,123.41	Exempt	1
		2	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		3	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		4	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		5	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		6	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		7	42.0233	3,361.86	7,284.04	87,408.46	Exempt	1
		8	43.0739	3,445.91	7,466.14	89,593.71	Exempt	1
		9	44.0732	3,525.86	7,639.35	91,672.26	Exempt	1
		10	45.0982	3,607.86	7,817.02	93,804.26	Exempt	1
SOCIAL WORKER ADULT SERV I	PRO34	1	21.8399	1,747.19	3,785.58	45,426.99	Non-Exempt	1
		2	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		3	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		4	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		5	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		6	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		7	29.4258	2,354.06	5,100.47	61,205.66	Non-Exempt	1
		8	30.1614	2,412.91	5,227.98	62,735.71	Non-Exempt	1
		9	30.8611	2,468.89	5,349.26	64,191.09	Non-Exempt	1
		10	31.5788	2,526.30	5,473.66	65,683.90	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
SOCIAL WORKER ADULT SERV II	PRO36	1	24.3512	1,948.10	4,220.87	50,650.50	Exempt	1
		2	25.7582	2,060.66	4,464.75	53,577.06	Exempt	1
		3	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1
		4	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		5	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		6	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		7	32.6824	2,614.59	5,664.95	67,979.39	Exempt	1
		8	33.4995	2,679.96	5,806.58	69,678.96	Exempt	1
		9	34.2767	2,742.14	5,941.29	71,295.54	Exempt	1
		10	35.0738	2,805.90	6,079.46	72,953.50	Exempt	1
SOCIAL WORKER ADULT SERV III	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Exempt	1
SOCIAL WORKER ADULT SERV IV	PRO40	1	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		2	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		3	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		4	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		5	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		6	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		7	40.0920	3,207.36	6,949.28	83,391.36	Exempt	1
		8	41.0943	3,287.54	7,123.01	85,476.14	Exempt	1
		9	42.0477	3,363.82	7,288.27	87,459.22	Exempt	1
		10	43.0255	3,442.04	7,457.75	89,493.04	Exempt	1
SOCIAL WORKER CHILD SERV I	PRO36	1	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		2	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		3	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		4	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		5	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		6	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		7	32.6824	2,614.59	5,664.95	67,979.39	Non-Exempt	1
		8	33.4995	2,679.96	5,806.58	69,678.96	Non-Exempt	1
		9	34.2767	2,742.14	5,941.29	71,295.54	Non-Exempt	1
		10	35.0738	2,805.90	6,079.46	72,953.50	Non-Exempt	1
SOCIAL WORKER CHILD SERV II	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1

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EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		3	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Exempt	1
SOCIAL WORKER CHILD SERV III	PRO41	1	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		2	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		3	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		4	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		5	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		6	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		7	42.1391	3,371.13	7,304.11	87,649.33	Exempt	1
		8	43.1926	3,455.41	7,486.72	89,840.61	Exempt	1
		9	44.1945	3,535.56	7,660.38	91,924.56	Exempt	1
		10	45.2222	3,617.78	7,838.51	94,062.18	Exempt	1
SOCIAL WORKER CHILD SERV IV	PRO42	1	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		2	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		3	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		4	39.1141	3,129.13	6,779.78	81,357.33	Exempt	1
		5	41.1112	3,288.90	7,125.94	85,511.30	Exempt	1
		6	43.4714	3,477.71	7,535.04	90,420.51	Exempt	1
		7	44.5580	3,564.64	7,723.39	92,680.64	Exempt	1
		8	45.6720	3,653.76	7,916.48	94,997.76	Exempt	1
		9	46.7316	3,738.53	8,100.14	97,201.73	Exempt	1
		10	47.8185	3,825.48	8,288.54	99,462.48	Exempt	1
SOCIAL WORKER EMPLOY SERV I	PRO33	1	20.6601	1,652.81	3,581.08	42,973.01	Non-Exempt	1
		2	21.8399	1,747.19	3,785.58	45,426.99	Non-Exempt	1
		3	23.0574	1,844.59	3,996.62	47,959.39	Non-Exempt	1
		4	24.3512	1,948.10	4,220.87	50,650.50	Non-Exempt	1
		5	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		6	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		7	27.8850	2,230.80	4,833.40	58,000.80	Non-Exempt	1
		8	28.5821	2,286.57	4,954.23	59,450.77	Non-Exempt	1
		9	29.2452	2,339.62	5,069.17	60,830.02	Non-Exempt	1
		10	29.9253	2,394.02	5,187.05	62,244.62	Non-Exempt	1
SOCIAL WORKER EMPLOY SERV II	PRO35	1	23.0574	1,844.59	3,996.62	47,959.39	Exempt	1
		2	24.3512	1,948.10	4,220.87	50,650.50	Exempt	1
		3	25.7582	2,060.66	4,464.75	53,577.06	Exempt	1
		4	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		6	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		7	31.0248	2,481.98	5,377.63	64,531.58	Exempt	1
		8	31.8004	2,544.03	5,512.07	66,144.83	Exempt	1
		9	32.5383	2,603.06	5,639.97	67,679.66	Exempt	1
		10	33.2949	2,663.59	5,771.12	69,253.39	Exempt	1
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SOCIAL WORKER EMPLOY SERV III	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		7	34.4367	2,754.94	5,969.03	71,628.34	Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Exempt	1
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SOCIAL WORKER HEALTH DIV III	PRO39	1	28.7080	2,296.64	4,976.05	59,712.64	Exempt	1
		2	30.2681	2,421.45	5,246.47	62,957.65	Exempt	1
		3	31.8854	2,550.83	5,526.80	66,321.63	Exempt	1
		4	33.5969	2,687.75	5,823.46	69,881.55	Exempt	1
		5	35.4999	2,839.99	6,153.32	73,839.79	Exempt	1
		6	37.3834	2,990.67	6,479.79	77,757.47	Exempt	1
		7	38.3178	3,065.42	6,641.75	79,701.02	Exempt	1
		8	39.2757	3,142.06	6,807.79	81,693.46	Exempt	1
		9	40.1870	3,214.96	6,965.75	83,588.96	Exempt	1
		10	41.1218	3,289.74	7,127.78	85,533.34	Exempt	1
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STAFF ANALYST	MGT39	1	31.3091	2,504.73	5,426.91	65,122.93	Exempt	1
		2	33.0348	2,642.78	5,726.03	68,712.38	Exempt	1
		3	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		4	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		5	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		6	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		7	41.8383	3,347.06	7,251.97	87,023.66	Exempt	1
		8	42.8843	3,430.74	7,433.28	89,199.34	Exempt	1
		9	43.8792	3,510.34	7,605.73	91,268.74	Exempt	1
		10	44.8997	3,591.98	7,782.61	93,391.38	Exempt	1
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STAFF ANALYST ASSOCIATE	PRO37	1	25.7582	2,060.66	4,464.75	53,577.06	Non-Exempt	1
		2	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		3	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		4	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		5	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		6	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		7	34.4367	2,754.94	5,969.03	71,628.34	Non-Exempt	1
		8	35.2976	2,823.81	6,118.25	73,419.01	Non-Exempt	1
		9	36.1166	2,889.33	6,260.21	75,122.53	Non-Exempt	1
		10	36.9564	2,956.51	6,405.78	76,869.31	Non-Exempt	1
STAFF NURSE	PNU41	1	35.1952	2,815.62	6,100.50	73,206.02	Exempt	3
		2	37.0842	2,966.74	6,427.93	77,135.14	Exempt	3
		3	39.1852	3,134.82	6,792.10	81,505.22	Exempt	3
		4	41.2641	3,301.13	7,152.44	85,829.33	Exempt	3
		5	43.1745	3,453.96	7,483.58	89,802.96	Exempt	3
		6	45.3801	3,630.41	7,865.88	94,390.61	Exempt	3
		7	46.5143	3,721.14	8,062.48	96,749.74	Exempt	3
		8	47.6772	3,814.18	8,264.05	99,168.58	Exempt	3
		9	48.7835	3,902.68	8,455.81	101,469.68	Exempt	3
		10	49.9181	3,993.45	8,652.47	103,829.65	Exempt	3
STAFF SERVICES MANAGER	MGT41	1	34.8079	2,784.63	6,033.37	72,400.43	Exempt	1
		2	36.6865	2,934.92	6,358.99	76,307.92	Exempt	1
		3	38.7582	3,100.66	6,718.09	80,617.06	Exempt	1
		4	40.8178	3,265.42	7,075.09	84,901.02	Exempt	1
		5	42.6977	3,415.82	7,400.93	88,811.22	Exempt	1
		6	44.8926	3,591.41	7,781.38	93,376.61	Exempt	1
		7	46.0148	3,681.18	7,975.90	95,710.78	Exempt	1
		8	47.1652	3,773.22	8,175.30	98,103.62	Exempt	1
		9	48.2596	3,860.77	8,365.00	100,379.97	Exempt	1
		10	49.3820	3,950.56	8,559.55	102,714.56	Exempt	1
SUBST ABUSE PREVENT SPECIALIST	PRO38	1	27.2048	2,176.38	4,715.50	56,585.98	Non-Exempt	1
		2	28.7080	2,296.64	4,976.05	59,712.64	Non-Exempt	1
		3	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		4	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		5	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		6	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		7	36.3876	2,911.01	6,307.18	75,686.21	Non-Exempt	1
		8	37.2973	2,983.78	6,464.87	77,578.38	Non-Exempt	1
		9	38.1624	3,052.99	6,614.82	79,377.79	Non-Exempt	1
		10	39.0500	3,124.00	6,768.67	81,224.00	Non-Exempt	1
SUPV DEPUTY CLERK RECORDER I	SCL34	1	22.4049	1,792.39	3,883.52	46,602.19	Non-Exempt	1
		2	23.6570	1,892.56	4,100.55	49,206.56	Non-Exempt	1
		3	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		4	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		5	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		6	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		7	30.1658	2,413.26	5,228.74	62,744.86	Non-Exempt	1
		8	30.9199	2,473.59	5,359.45	64,313.39	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		9	31.6373	2,530.98	5,483.80	65,805.58	Non-Exempt	1
		10	32.3732	2,589.86	5,611.35	67,336.26	Non-Exempt	1
SUPV DEPUTY CLERK-RECORDER II	SCL37	1	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		2	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		3	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		4	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		5	32.6076	2,608.61	5,651.98	67,823.81	Non-Exempt	1
		6	34.2379	2,739.03	5,934.57	71,214.83	Non-Exempt	1
		7	35.0938	2,807.50	6,082.93	72,995.10	Non-Exempt	1
		8	35.9711	2,877.69	6,234.99	74,819.89	Non-Exempt	1
		9	36.8059	2,944.47	6,379.69	76,556.27	Non-Exempt	1
		10	37.6617	3,012.94	6,528.03	78,336.34	Non-Exempt	1
SUPVG ACCOUNT CLERK	SCL34	1	22.4049	1,792.39	3,883.52	46,602.19	Non-Exempt	1
		2	23.6570	1,892.56	4,100.55	49,206.56	Non-Exempt	1
		3	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		4	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		5	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		6	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		7	30.1658	2,413.26	5,228.74	62,744.86	Non-Exempt	1
		8	30.9199	2,473.59	5,359.45	64,313.39	Non-Exempt	1
		9	31.6373	2,530.98	5,483.80	65,805.58	Non-Exempt	1
		10	32.3732	2,589.86	5,611.35	67,336.26	Non-Exempt	1
SUPVG AG STANDARDS BIOLOGIST	SUP42	1	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		2	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		3	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		4	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		5	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		6	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		7	44.4020	3,552.16	7,696.35	92,356.16	Exempt	1
		8	45.5121	3,640.97	7,888.76	94,665.17	Exempt	1
		9	46.5680	3,725.44	8,071.79	96,861.44	Exempt	1
		10	47.6511	3,812.09	8,259.52	99,114.29	Exempt	1
SUPVG ENVIRO HEALTH SPEC	SUP44	1	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		2	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1
		3	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		4	43.3193	3,465.54	7,508.68	90,104.14	Exempt	1
		5	45.4878	3,639.02	7,884.55	94,614.62	Exempt	1
		6	47.7620	3,820.96	8,278.75	99,344.96	Exempt	1
		7	48.9561	3,916.49	8,485.72	101,828.69	Exempt	1
		8	50.1800	4,014.40	8,697.87	104,374.40	Exempt	1
		9	51.3442	4,107.54	8,899.66	106,795.94	Exempt	1
		10	52.5383	4,203.06	9,106.64	109,279.66	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
SUPVG LEGAL SECRETARY	SCL36	1	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		2	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		3	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		4	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		5	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		6	32.6076	2,608.61	5,651.98	67,823.81	Non-Exempt	1
		7	33.4228	2,673.82	5,793.29	69,519.42	Non-Exempt	1
		8	34.2584	2,740.67	5,938.12	71,257.47	Non-Exempt	1
		9	35.0532	2,804.26	6,075.89	72,910.66	Non-Exempt	1
		10	35.8684	2,869.47	6,217.19	74,606.27	Non-Exempt	1
SUPVG LIBRARY TECHNICIAN	SCL36	1	24.9687	1,997.50	4,327.91	51,934.90	Non-Exempt	1
		2	26.4157	2,113.26	4,578.72	54,944.66	Non-Exempt	1
		3	27.9038	2,232.30	4,836.66	58,039.90	Non-Exempt	1
		4	29.4302	2,354.42	5,101.23	61,214.82	Non-Exempt	1
		5	31.0547	2,484.38	5,382.81	64,593.78	Non-Exempt	1
		6	32.6076	2,608.61	5,651.98	67,823.81	Non-Exempt	1
		7	33.4228	2,673.82	5,793.29	69,519.42	Non-Exempt	1
		8	34.2584	2,740.67	5,938.12	71,257.47	Non-Exempt	1
		9	35.0532	2,804.26	6,075.89	72,910.66	Non-Exempt	1
		10	35.8684	2,869.47	6,217.19	74,606.27	Non-Exempt	1
SUPVG NURSE	SNU43	1	39.0801	3,126.41	6,773.88	81,286.61	Exempt	3
		2	41.1383	3,291.06	7,130.64	85,567.66	Exempt	3
		3	43.0489	3,443.91	7,461.81	89,541.71	Exempt	3
		4	45.2011	3,616.09	7,834.86	94,018.29	Exempt	3
		5	47.4610	3,796.88	8,226.57	98,718.88	Exempt	3
		6	49.8338	3,986.70	8,637.86	103,654.30	Exempt	3
		7	51.0798	4,086.38	8,853.83	106,245.98	Exempt	3
		8	52.3568	4,188.54	9,075.18	108,902.14	Exempt	3
		9	53.5713	4,285.70	9,285.69	111,428.30	Exempt	3
		10	54.8174	4,385.39	9,501.68	114,020.19	Exempt	3
SUPVG PROBATION OFFICER	SUS43	1	39.0184	3,121.47	6,763.19	81,158.27	Exempt	1
		2	41.0744	3,285.95	7,119.56	85,434.75	Exempt	1
		3	42.9822	3,438.58	7,450.25	89,402.98	Exempt	1
		4	45.1314	3,610.51	7,822.78	93,873.31	Exempt	1
		5	47.3876	3,791.01	8,213.85	98,566.21	Exempt	1
		6	49.7571	3,980.57	8,624.56	103,494.77	Exempt	1
		7	51.0013	4,080.10	8,840.23	106,082.70	Exempt	1
		8	52.2451	4,179.61	9,055.82	108,669.81	Exempt	1
		9	53.4888	4,279.10	9,271.39	111,256.70	Exempt	1
		10	54.7327	4,378.62	9,487.00	113,844.02	Exempt	1

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EFFECTIVE 4/24/2024

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	Grade	Step						
SUPVG PSYCH TECH/PSYCH LVN	SNU39	1	31.5834	2,526.67	5,474.46	65,693.47	Exempt	3
		2	33.3267	2,666.14	5,776.63	69,319.54	Exempt	3
		3	35.0902	2,807.22	6,082.30	72,987.62	Exempt	3
		4	36.9794	2,958.35	6,409.76	76,917.15	Exempt	3
		5	39.0801	3,126.41	6,773.88	81,286.61	Exempt	3
		6	41.1383	3,291.06	7,130.64	85,567.66	Exempt	3
		7	42.1668	3,373.34	7,308.91	87,706.94	Exempt	3
		8	43.2210	3,457.68	7,491.64	89,899.68	Exempt	3
		9	44.2237	3,537.90	7,665.44	91,985.30	Exempt	3
		10	45.2522	3,620.18	7,843.71	94,124.58	Exempt	3
SUPVG PUBLIC HEALTH NURSE	SNU45	1	43.0489	3,443.91	7,461.81	89,541.71	Exempt	3
		2	45.2011	3,616.09	7,834.86	94,018.29	Exempt	3
		3	47.4610	3,796.88	8,226.57	98,718.88	Exempt	3
		4	49.8338	3,986.70	8,637.86	103,654.30	Exempt	3
		5	52.3255	4,186.04	9,069.75	108,837.04	Exempt	3
		6	54.9418	4,395.34	9,523.25	114,278.94	Exempt	3
		7	56.3153	4,505.22	9,761.32	117,135.82	Exempt	3
		8	57.7232	4,617.86	10,005.35	120,064.26	Exempt	3
		9	59.0625	4,725.00	10,237.50	122,850.00	Exempt	3
		10	60.4360	4,834.88	10,475.57	125,706.88	Exempt	3
SUPVG PUBLIC SAFETY DISPATCH	LCN39	1	32.2529	2,580.23	5,590.50	67,086.03	Non-Exempt	1
		2	34.0231	2,721.85	5,897.34	70,768.05	Non-Exempt	1
		3	35.8365	2,866.92	6,211.66	74,539.92	Non-Exempt	1
		4	37.7593	3,020.74	6,544.95	78,539.34	Non-Exempt	1
		5	39.6475	3,171.80	6,872.23	82,466.80	Non-Exempt	1
		6	41.6298	3,330.38	7,215.83	86,589.98	Non-Exempt	1
		7	43.7113	3,496.90	7,576.63	90,919.50	Non-Exempt	1
		8	45.8969	3,671.75	7,955.46	95,465.55	Non-Exempt	1
SUPVG STAFF SERVICES ANALYST	SUP41	1	31.7901	2,543.21	5,510.28	66,123.41	Non-Exempt	1
		2	33.5017	2,680.14	5,806.96	69,683.54	Non-Exempt	1
		3	35.4039	2,832.31	6,136.68	73,640.11	Non-Exempt	1
		4	37.2695	2,981.56	6,460.05	77,520.56	Non-Exempt	1
		5	39.0000	3,120.00	6,760.00	81,120.00	Non-Exempt	1
		6	40.9983	3,279.86	7,106.37	85,276.46	Non-Exempt	1
		7	42.0233	3,361.86	7,284.04	87,408.46	Non-Exempt	1
		8	43.0739	3,445.91	7,466.14	89,593.71	Non-Exempt	1
		9	44.0732	3,525.86	7,639.35	91,672.26	Non-Exempt	1
		10	45.0982	3,607.86	7,817.02	93,804.26	Non-Exempt	1
SYSTEMS ADMINISTRATOR I	PRO40	1	30.2681	2,421.45	5,246.47	62,957.65	Non-Exempt	1
		2	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		3	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		4	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		5	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		6	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		7	40.0920	3,207.36	6,949.28	83,391.36	Non-Exempt	1
		8	41.0943	3,287.54	7,123.01	85,476.14	Non-Exempt	1
		9	42.0477	3,363.82	7,288.27	87,459.22	Non-Exempt	1
		10	43.0255	3,442.04	7,457.75	89,493.04	Non-Exempt	1
SYSTEMS ADMINISTRATOR II	PRO41	1	31.8854	2,550.83	5,526.80	66,321.63	Non-Exempt	1
		2	33.5969	2,687.75	5,823.46	69,881.55	Non-Exempt	1
		3	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		4	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		5	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		6	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		7	42.1391	3,371.13	7,304.11	87,649.33	Non-Exempt	1
		8	43.1926	3,455.41	7,486.72	89,840.61	Non-Exempt	1
		9	44.1945	3,535.56	7,660.38	91,924.56	Non-Exempt	1
		10	45.2222	3,617.78	7,838.51	94,062.18	Non-Exempt	1
SYSTEMS ADMINISTRATOR III	PRO43	1	35.4999	2,839.99	6,153.32	73,839.79	Non-Exempt	1
		2	37.3834	2,990.67	6,479.79	77,757.47	Non-Exempt	1
		3	39.1141	3,129.13	6,779.78	81,357.33	Non-Exempt	1
		4	41.1112	3,288.90	7,125.94	85,511.30	Non-Exempt	1
		5	43.4714	3,477.71	7,535.04	90,420.51	Non-Exempt	1
		6	45.6211	3,649.69	7,907.66	94,891.89	Non-Exempt	1
		7	46.7616	3,740.93	8,105.34	97,264.13	Non-Exempt	1
		8	47.9306	3,834.45	8,307.97	99,695.65	Non-Exempt	1
		9	49.0427	3,923.42	8,500.73	102,008.82	Non-Exempt	1
		10	50.1832	4,014.66	8,698.42	104,381.06	Non-Exempt	1
SYSTEMS SUPPORT ANALYST	GEN35	1	22.8016	1,824.13	3,952.28	47,427.33	Non-Exempt	1
		2	24.0819	1,926.55	4,174.20	50,090.35	Non-Exempt	1
		3	25.4777	2,038.22	4,416.13	52,993.62	Non-Exempt	1
		4	26.8919	2,151.35	4,661.26	55,935.15	Non-Exempt	1
		5	28.3825	2,270.60	4,919.63	59,035.60	Non-Exempt	1
		6	29.9305	2,394.44	5,187.95	62,255.44	Non-Exempt	1
		7	30.6787	2,454.30	5,317.64	63,811.70	Non-Exempt	1
		8	31.4457	2,515.66	5,450.59	65,407.06	Non-Exempt	1
		9	32.1752	2,574.02	5,577.03	66,924.42	Non-Exempt	1
		10	32.9236	2,633.89	5,706.76	68,481.09	Non-Exempt	1
TASK FORCE COMMANDER	MLT45	1	52.4986	4,199.89	9,099.76	109,197.09	Non-Exempt	1
TREASURER- TAX SPECIALIST	GCL37	1	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		2	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		3	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		4	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		5	32.0205	2,561.64	5,550.22	66,602.64	Non-Exempt	1
		6	33.6213	2,689.70	5,827.69	69,932.30	Non-Exempt	1
		7	34.4621	2,756.97	5,973.43	71,681.17	Non-Exempt	1
		8	35.3237	2,825.90	6,122.77	73,473.30	Non-Exempt	1
		9	36.1429	2,891.43	6,264.77	75,177.23	Non-Exempt	1
		10	36.9836	2,958.69	6,410.49	76,925.89	Non-Exempt	1
TREASURER-TAX COLLECTOR	ETRTR	1	61.6512	4,932.10	10,686.21	128,234.50	Exempt	1
		10	64.7339	5,178.71	11,220.54	134,646.51	Exempt	1
		15	66.2752	5,302.02	11,487.70	137,852.42	Exempt	1
		20	67.8164	5,425.31	11,754.84	141,058.11	Exempt	1
		25	69.3577	5,548.62	12,022.00	144,264.02	Exempt	1
		30	70.8989	5,671.91	12,289.14	147,469.71	Exempt	1
UNDERSHERIFF	MLA51	1	68.3242	5,465.94	11,842.86	142,114.34	Exempt	1
		2	71.7402	5,739.22	12,434.97	149,219.62	Exempt	1
		3	75.3272	6,026.18	13,056.71	156,680.58	Exempt	1
		4	79.0935	6,327.48	13,709.54	164,514.48	Exempt	1
		5	83.0481	6,643.85	14,395.00	172,740.05	Exempt	1
		6	87.2004	6,976.03	15,114.74	181,376.83	Exempt	1
		7	91.5604	7,324.83	15,870.47	190,445.63	Exempt	1
		8	96.1385	7,691.08	16,664.01	199,968.08	Exempt	1
VICTIM ADVOCATE I	GCL31	1	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		2	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		3	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		4	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		5	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		6	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		7	25.3897	2,031.18	4,400.88	52,810.58	Non-Exempt	1
		8	26.0244	2,081.95	4,510.90	54,130.75	Non-Exempt	1
		9	26.6283	2,130.26	4,615.57	55,386.86	Non-Exempt	1
		10	27.2476	2,179.81	4,722.92	56,675.01	Non-Exempt	1
VICTIM ADVOCATE II	GCL35	1	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		2	24.7705	1,981.64	4,293.55	51,522.64	Non-Exempt	1
		3	26.2051	2,096.41	4,542.22	54,506.61	Non-Exempt	1
		4	27.6603	2,212.82	4,794.45	57,533.42	Non-Exempt	1
		5	29.0435	2,323.48	5,034.21	60,410.48	Non-Exempt	1
		6	30.4957	2,439.66	5,285.92	63,431.06	Non-Exempt	1
		7	31.2581	2,500.65	5,418.07	65,016.85	Non-Exempt	1
		8	32.0396	2,563.17	5,553.53	66,642.37	Non-Exempt	1
		9	32.7829	2,622.63	5,682.37	68,188.43	Non-Exempt	1
		10	33.5452	2,683.62	5,814.50	69,774.02	Non-Exempt	1

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COUNTY OF SUTTER
ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
VOCATIONAL ASSISTANT	GCL30	1	17.8700	1,429.60	3,097.47	37,169.60	Non-Exempt	1
		2	18.8332	1,506.66	3,264.42	39,173.06	Non-Exempt	1
		3	19.8748	1,589.98	3,444.97	41,339.58	Non-Exempt	1
		4	20.9954	1,679.63	3,639.20	43,670.43	Non-Exempt	1
		5	22.2149	1,777.19	3,850.58	46,206.99	Non-Exempt	1
		6	23.4535	1,876.28	4,065.27	48,783.28	Non-Exempt	1
		7	24.0398	1,923.18	4,166.90	50,002.78	Non-Exempt	1
		8	24.6408	1,971.26	4,271.07	51,252.86	Non-Exempt	1
		9	25.2127	2,017.02	4,370.20	52,442.42	Non-Exempt	1
		10	25.7989	2,063.91	4,471.81	53,661.71	Non-Exempt	1
VOCATIONAL TRAINEE	GEN29	1	16.4364	1,314.91	2,848.98	34,187.71	Non-Exempt	1
		2	17.3735	1,389.88	3,011.41	36,136.88	Non-Exempt	1
		3	18.3101	1,464.81	3,173.75	38,085.01	Non-Exempt	1
		4	19.3229	1,545.83	3,349.30	40,191.63	Non-Exempt	1
		5	20.4125	1,633.00	3,538.17	42,458.00	Non-Exempt	1
		6	21.5974	1,727.79	3,743.55	44,922.59	Non-Exempt	1
		7	22.1372	1,770.98	3,837.11	46,045.38	Non-Exempt	1
		8	22.6906	1,815.25	3,933.04	47,196.45	Non-Exempt	1
		9	23.2170	1,857.36	4,024.28	48,291.36	Non-Exempt	1
		10	23.7571	1,900.57	4,117.90	49,414.77	Non-Exempt	1
WELFARE INVESTIGATIVE TECH	LWN35	1	26.1021	2,088.17	4,524.36	54,292.37	Non-Exempt	1
		2	27.5312	2,202.50	4,772.07	57,264.90	Non-Exempt	1
		3	29.1588	2,332.70	5,054.19	60,650.30	Non-Exempt	1
		4	30.7638	2,461.10	5,332.39	63,988.70	Non-Exempt	1
		5	32.4564	2,596.51	5,625.78	67,509.31	Non-Exempt	1
		6	34.2390	2,739.12	5,934.76	71,217.12	Non-Exempt	1
		7	35.9511	2,876.09	6,231.52	74,778.29	Non-Exempt	1
		8	37.7487	3,019.90	6,543.11	78,517.30	Non-Exempt	1
WELFARE INVESTIGATOR II	LWN40	1	31.2556	2,500.45	5,417.64	65,011.65	Non-Exempt	1
		2	32.9126	2,633.01	5,704.85	68,458.21	Non-Exempt	1
		3	34.6888	2,775.10	6,012.73	72,152.70	Non-Exempt	1
		4	36.4235	2,913.88	6,313.41	75,760.88	Non-Exempt	1
		5	38.2440	3,059.52	6,628.96	79,547.52	Non-Exempt	1
		6	40.1565	3,212.52	6,960.46	83,525.52	Non-Exempt	1
		7	42.1643	3,373.14	7,308.48	87,701.74	Non-Exempt	1
		8	44.2724	3,541.79	7,673.88	92,086.59	Non-Exempt	1
WIC COORDINATOR	SUP41	1	31.7901	2,543.21	5,510.28	66,123.41	Exempt	1
		2	33.5017	2,680.14	5,806.96	69,683.54	Exempt	1
		3	35.4039	2,832.31	6,136.68	73,640.11	Exempt	1
		4	37.2695	2,981.56	6,460.05	77,520.56	Exempt	1
		5	39.0000	3,120.00	6,760.00	81,120.00	Exempt	1

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ALPHA CLASS STEP TABLE BY POSITION
EFFECTIVE 4/24/2024

Position Title	Pay		Hourly	Bi-Weekly	Monthly	Annual	Exempt Status	Start Step Up To
	Grade	Step						
		6	40.9983	3,279.86	7,106.37	85,276.46	Exempt	1
		7	42.0233	3,361.86	7,284.04	87,408.46	Exempt	1
		8	43.0739	3,445.91	7,466.14	89,593.71	Exempt	1
		9	44.0732	3,525.86	7,639.35	91,672.26	Exempt	1
		10	45.0982	3,607.86	7,817.02	93,804.26	Exempt	1

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Schedules
and Detail of Budget Unit
Financing Uses

Agriculture,
Cultural
& Educational

Section A

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2601 - AGRICULTURAL COMMISSIONER**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **PROTECTIVEINSPECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,289,433	1,538,413	1,442,179	1,438,072	1,554,515	1,450,776
51013 Special Pay	3,972	6,000	6,000	36,880	38,733	38,733
51014 Other Pay	12,815	32,929	32,929	21,685	32,600	0
51020 Extra Help	29,947	47,276	47,276	38,323	47,251	47,251
51021 Salary Savings	0	0	0	-50,904	0	-123,677
51030 Overtime	0	2,500	2,500	0	2,500	0
51100 Payroll Tax-Social Security	79,941	98,428	98,428	93,497	101,151	101,151
51101 Payroll Taxes-Medicare	18,822	23,465	23,465	22,203	23,954	23,954
51110 Co Contribution Retirement	433,306	519,693	519,693	466,145	582,431	582,431
51111 Retirement Allowance	529	0	0	0	0	0
51120 Co Contribution-Group Insuranc	316,855	335,112	335,112	355,182	427,334	427,334
51121 Contribution Def Comp/401a	7,413	11,924	11,924	8,075	12,199	12,199
51123 Co Contribution-HSA	17,063	17,418	17,418	22,937	21,789	21,789
51130 Co Contrib Unemploymnt Insrnc	0	0	0	-11,700	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	2,210,096	2,633,158	2,536,924	2,440,395	2,844,457	2,581,941
SERVICES AND SUPPLIES						
52040 Agriculture	4,243	4,120	6,986	4,120	3,020	3,020
52050 Clothing & Personal	2,020	2,525	2,525	2,525	2,525	2,525
52060 Communications	15,177	17,500	17,500	17,000	17,500	17,500
52115 Misc Vehicle Maintenance	414	600	600	600	600	600
52120 Maintenance Equipment	1,152	6,364	10,779	4,400	2,000	2,000
52121 Maintenance Equipment Contract	526	542	542	542	559	559
52124 Fuel & Oil	29,160	36,000	36,000	36,000	36,000	36,000
52130 Maintenance Structure/Imprvmnt	13,821	0	1,880	732	0	0
52135 Software License & Maintenance	357	2,000	2,000	1,000	2,000	2,000
52136 Computer Hardware	9,479	2,000	5,658	2,000	2,000	2,000
52150 Memberships	5,876	5,450	5,450	5,450	6,000	6,000
52169 Outside Printing	2,155	1,500	1,500	1,500	1,500	1,500
52170 Office Expenses	7,152	9,164	9,164	9,164	9,200	9,200
52171 Copy/Printing Costs	1,142	1,600	1,600	1,500	1,600	1,600
52172 Postage	1,966	3,000	3,000	3,000	3,300	3,300
52173 Subscription-Publication	166	5,180	5,180	4,135	1,000	1,000
52180 Professional/Specialized Srvs	77,012	83,020	83,020	83,020	86,000	86,000
52200 Rents & Leases Equipment	1,101	750	750	750	750	750
52210 Rents/Leases Structures/Ground	3,258	3,258	3,258	3,258	3,258	3,258
52220 Small Tools	11	500	500	500	500	500
52225 Office Equipment	5,043	2,500	2,500	2,500	2,500	2,500
52230 Special Departmental Expense	1,631	3,700	3,700	3,400	3,900	3,900
52232 Employment Training	3,545	5,340	5,340	5,340	5,350	5,350
52249 Other Equipment	8	369	369	266	250	250
52250 Transportation & Travel	17,120	18,000	27,000	21,000	18,000	16,200
52260 Utilities	19,424	15,000	15,000	20,000	20,000	20,000
52601 Fingerprints	343	245	245	300	300	300
52602 Drug Testing	266	120	120	174	175	175
52603 Physicals	174	185	185	222	222	222
52700 Interfund Services Used	0	0	0	0	17,964	17,964
52711 ISF Vehicle Maint	18,315	16,163	16,163	16,163	17,075	17,075
52712 ISF Fleet Admin	12,011	13,004	13,004	13,004	13,032	13,032
52722 ISF Equipment Replacement	4,394	4,394	4,394	4,394	4,228	4,228

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2601 - AGRICULTURAL COMMISSIONER**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **PROTECTIVEINSPECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
52723 ISF IT Services Used	45,168	58,633	58,633	58,633	68,678	68,678
52724 ISF ID Badges	99	85	85	85	85	85
52730 ISF Liability Premium	20,747	23,696	23,696	23,696	27,421	27,421
52732 ISF Property/General Premium	4,679	5,233	5,233	5,233	11,838	11,838
52741 ISF Workers' Comp. Premium	6,772	4,905	4,905	4,905	7,740	7,740
52760 ISF IT Direct Charges	20,151	31,226	31,226	31,226	20,544	20,544
TOTAL SERVICES AND SUPPLIES	356,078	387,871	409,690	391,737	418,614	416,814
OTHER CHARGES						
53000 Other Charges	0	0	0	0	0	17,964
53569 Interfund Trans Out-Spec Rev	10,075	12,225	12,225	12,225	0	0
53623 IF Fingerprints	175	125	125	150	175	175
54308 SBITA Interest Expense	107	0	0	0	0	0
54700 SBITA Expense	7,446	0	0	0	0	0
TOTAL OTHER CHARGES	17,803	12,350	12,350	12,375	175	18,139
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	0	0	0	60,000	0
54300 Capital Asset-Vehicle	0	0	44,789	0	0	0
54301 Capital Asset-Equipment	42,895	0	29,626	0	0	0
54311 Capital Asset-Software	0	0	0	0	50,320	0
54701 SBITA Asset-Initial	22,632	0	0	0	0	0
TOTAL CAPITAL ASSETS	65,527	0	74,415	0	110,320	0
INTRAFUND TRANSFERS						
55218 Intra Cert Unif Prog Agncy-Ag	177	177	177	227	227	227
55238 Intrafund Other	0	500	500	500	500	500
55240 Intrafund Overhead (A-87) Cost	201,403	175,010	175,010	175,010	179,765	179,765
TOTAL INTRAFUND TRANSFERS	201,580	175,687	175,687	175,737	180,492	180,492
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	16,777	17,933	17,933	17,933	36,272	36,272
TOTAL OTHER FINANCING USES	16,777	17,933	17,933	17,933	36,272	36,272
TOTAL EXPENDITURES	2,867,861	3,226,999	3,226,999	3,038,177	3,590,330	3,233,658
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
FINES, FORFEITURES, PENALTIES						
43112 Civil Penalty	12,450	12,500	12,500	16,000	12,500	17,669
43213 Weights/Measures Civil Penalty	950	2,000	2,000	300	2,000	2,000
TOTAL FINES, FORFEITURES, PENALTIES	13,400	14,500	14,500	16,300	14,500	19,669
INTERGOVERNMENTAL REVENUES						
45146 St Seed Inspection	5,281	5,000	5,000	11,437	5,000	5,000
45147 St Device Repairmen	570	700	700	571	500	500
45148 St Weighmaster Inspection	960	480	480	480	480	480
45149 St CCIA Seed Certificate	3,540	3,000	3,000	3,578	3,000	3,000
45151 St Nursery Inspection	664	2,800	2,800	9,488	3,500	3,500
45152 St Organic Food Act	450	2,000	2,000	2,250	2,000	2,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2601 - AGRICULTURAL COMMISSIONER**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **PROTECTIVEINSPECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
45153 St Standardization Inspections	704	800	800	455	500	500
45202 St Pest Exclusion	20,522	18,500	18,500	19,967	18,500	18,500
45235 St Cannabis	1,500	0	0	1,500	0	0
45237 St Glassy-Winged Sharpshooter	25,486	21,900	21,900	19,769	18,000	18,000
45246 St Petroleum Inspection	1,950	1,950	1,950	1,950	1,950	1,950
45248 St Weed Control Managemnt Area	2,685	21,208	21,208	16,214	16,000	16,000
45262 St Unclaimed Gas Tax	793,467	675,000	675,000	789,596	675,000	675,000
45263 St Pesticide Mill Tax	417,274	388,000	388,000	395,278	388,000	388,000
45264 St Apiary	977	0	0	0	0	0
45265 St Med Fruit Fly	71,101	77,500	77,500	70,000	70,000	70,000
45266 St Ag Commissioner Salary	6,600	6,600	6,600	6,600	6,600	6,600
45277 ST Industrial Hemp Cultivation	8,750	3,000	3,000	3,000	3,000	3,000
45285 St Nematode	1,184	2,250	2,250	800	1,500	1,500
45566 Certified Producers	1,462	1,590	1,590	1,500	1,500	1,500
TOTAL INTERGOVERNMENTAL REVENUES	1,365,127	1,232,278	1,232,278	1,354,433	1,215,030	1,215,030
CHARGES FOR SERVICES						
46107 15% Device Reg 4 CCR 4075	792	800	800	800	800	800
46122 Industrial Hemp CultivationFee	7,621	6,826	6,826	9,378	6,000	6,000
46138 PCO/PCA/Pilot	4,780	4,500	4,500	4,500	4,500	4,500
46139 Bee Registration	40	0	0	0	0	0
46140 Bee Inspection	2,408	3,180	3,180	3,000	2,500	2,500
46141 Field Inspection	138,738	130,000	130,000	127,095	140,000	140,000
46142 Phytosanitary	79,885	84,800	84,800	80,000	75,000	75,000
46143 Standardization Inspection	1,677	500	500	4,746	500	500
46146 Farm Labor Contractor Fees	1,075	850	850	850	850	850
46150 Photocopy Charges	0	20	20	0	20	20
46171 Seed Samples	212	530	530	171	500	500
46225 Device Registration Fees	87,312	82,000	82,000	82,000	85,000	85,000
46320 Other Chgs Current Services	2,168	3,730	3,730	2,450	2,400	2,400
46322 Testing Fees Weights/Measures	0	160	160	0	100	100
TOTAL CHARGES FOR SERVICES	326,708	317,896	317,896	314,990	318,170	318,170
MISCELLANEOUS REVENUES						
47500 Other Revenue	3,260	0	0	0	0	0
47540 Refund	1,165	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	4,425	0	0	0	0	0
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	223	1,000	1,000	45	500	500
48400 Sale of Capital Assets	0	0	0	0	1,000	1,000
48402 SBITA Proceeds-Initial	22,632	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	22,855	1,000	1,000	45	1,500	1,500
TOTAL REVENUES	1,732,515	1,565,674	1,565,674	1,685,768	1,549,200	1,554,369
Total Revenues	1,732,515	1,565,674	1,565,674	1,685,768	1,549,200	1,554,369
Total Expenditures	2,867,861	3,226,999	3,226,999	3,038,177	3,590,330	3,233,658
Net County Costs	1,135,346	1,661,325	1,661,325	1,352,409	2,041,130	1,679,289

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2610 - AG WEIGHT TRUCK**
Fund: **0290 - WEIGHT TRUCK REPLACEMENT/MNTN**
Function: **PUBLIC PROTECTION**
Activity: **PROTECTIVEINSPECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52100 Insurance	7,734	8,300	8,300	8,300	9,386	9,386
52711 ISF Vehicle Maint	0	3,982	3,982	0	17,819	17,819
52712 ISF Fleet Admin	667	723	723	723	725	725
52713 ISF Wt Truck Maint. Sutter	9,556	0	0	1,991	0	0
52714 ISF Wt Truck Maint. Yuba	5,734	0	0	1,195	0	0
52715 ISF Wt Truck Maint. Nevada	3,822	0	0	796	0	0
TOTAL SERVICES AND SUPPLIES	27,513	13,005	13,005	13,005	27,930	27,930
OTHER CHARGES						
53401 Treasury Fee	101	88	88	88	0	0
TOTAL OTHER CHARGES	101	88	88	88	0	0
CAPITAL ASSETS						
TOTAL CAPITAL ASSETS	0	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	11,857	11,857	11,857	8,412	8,412
TOTAL INCREASES IN RESERVES	0	11,857	11,857	11,857	8,412	8,412
TOTAL EXPENDITURES	27,614	24,950	24,950	24,950	36,342	36,342
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,400	500	500	500	412	412
44103 Interest-FMV Adjustments	20	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,420	500	500	500	412	412
CHARGES FOR SERVICES						
46588 IF Maint Wt Truck-Sutter	6,075	8,225	8,225	8,225	13,964	13,964
46594 IF Replce Wt Truck-Sutter	4,000	4,000	4,000	4,000	4,000	4,000
TOTAL CHARGES FOR SERVICES	10,075	12,225	12,225	12,225	17,964	17,964
MISCELLANEOUS REVENUES						
47528 Maintenance Revenue-Yuba	3,645	4,935	4,935	4,935	8,380	8,380
47529 Maintenance Revenue-Nevada	2,430	3,290	3,290	3,290	5,586	5,586
47530 Replacement Revenue-Yuba	2,400	2,400	2,400	2,400	2,400	2,400
47531 Replacement Revenue-Nevada	1,600	1,600	1,600	1,600	1,600	1,600
TOTAL MISCELLANEOUS REVENUES	10,075	12,225	12,225	12,225	17,966	17,966
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	21,570	24,950	24,950	24,950	36,342	36,342

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2610 - AG WEIGHT TRUCK**
 Fund: **0290 - WEIGHT TRUCK REPLACEMENT/MNTN**
 Function: **PUBLIC PROTECTION**
 Activity: **PROTECTIVEINSPECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	21,570	24,950	24,950	24,950	36,342	36,342
Total Expenditures	27,614	24,950	24,950	24,950	36,342	36,342
Net County Costs	6,044	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **6301 - BI-COUNTY FARM ADVISOR**
Fund: **0001 - GENERAL**
Function: **EDUCATION**
Activity: **AGRICULTURAL EDUCATION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	113,723	118,277	118,277	118,277	123,623	123,623
51013 Special Pay	0	0	0	4,460	6,181	6,181
51020 Extra Help	31,879	40,188	40,188	35,000	44,977	44,977
51100 Payroll Tax-Social Security	8,936	9,762	9,762	8,892	10,781	10,781
51101 Payroll Taxes-Medicare	2,090	2,283	2,283	2,080	2,431	2,431
51110 Co Contribution Retirement	38,955	39,801	39,801	39,438	47,496	47,496
51120 Co Contribution-Group Insuranc	44,052	45,344	45,344	42,964	53,696	53,696
51123 Co Contribution-HSA	3,773	3,876	3,876	3,576	4,150	4,150
TOTAL SALARIES AND EMPLOYEE BENEFIT	243,408	259,531	259,531	254,687	293,335	293,335
SERVICES AND SUPPLIES						
52060 Communications	2,120	2,300	2,300	2,175	2,300	2,300
52115 Misc Vehicle Maintenance	53	100	100	100	100	100
52121 Maintenance Equipment Contract	251	259	259	259	267	267
52124 Fuel & Oil	7,070	6,000	6,000	7,000	7,000	7,000
52135 Software License & Maintenance	395	1,450	1,450	1,580	1,580	1,580
52169 Outside Printing	0	0	0	0	1,000	1,000
52170 Office Expenses	10,970	7,500	7,500	7,500	8,500	8,500
52171 Copy/Printing Costs	8,156	9,500	9,500	9,500	10,500	10,500
52173 Subscription-Publication	166	200	200	200	200	200
52180 Professional/Specialized Srvs	731	200	200	200	200	200
52200 Rents & Leases Equipment	203	900	900	200	750	750
52250 Transportation & Travel	428	1,000	1,000	500	0	0
52260 Utilities	14,426	12,000	12,000	12,000	12,000	12,000
52601 Fingerprints	147	100	100	100	100	100
52602 Drug Testing	74	100	100	100	100	100
52711 ISF Vehicle Maint	14,867	14,653	14,653	14,653	13,860	13,860
52712 ISF Fleet Admin	4,169	4,335	4,335	4,335	4,344	4,344
52723 ISF IT Services Used	1,530	1,766	1,766	1,766	2,327	2,327
52724 ISF ID Badges	165	0	0	0	0	0
52730 ISF Liability Premium	3,954	8,999	8,999	8,999	8,830	8,830
52732 ISF Property/General Premium	991	1,268	1,268	1,268	3,421	3,421
52741 ISF Workers' Comp. Premium	505	438	438	438	528	528
TOTAL SERVICES AND SUPPLIES	71,371	73,068	73,068	72,873	77,907	77,907
OTHER CHARGES						
53623 IF Fingerprints	75	0	0	25	0	0
TOTAL OTHER CHARGES	75	0	0	25	0	0
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	5,500	39,000	39,000	39,000	0	0
TOTAL CAPITAL ASSETS	5,500	39,000	39,000	39,000	0	0
INTRAFUND TRANSFERS						
55230 Intrafund A-87 Building Maint.	25,378	25,555	25,555	25,555	26,512	26,512
55241 Intrafund Rents/Leases	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL INTRAFUND TRANSFERS	30,378	30,555	30,555	30,555	31,512	31,512
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	7,855	8,557	8,557	8,557	9,441	9,441

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **6301 - BI-COUNTY FARM ADVISOR**
 Fund: **0001 - GENERAL**
 Function: **EDUCATION**
 Activity: **AGRICULTURAL EDUCATION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING USES	7,855	8,557	8,557	8,557	9,441	9,441
TOTAL EXPENDITURES	358,587	410,711	410,711	405,697	412,195	412,195
REVENUES						
INTERGOVERNMENTAL REVENUES						
45550 Yuba Farm Advisor	121,789	151,963	151,963	150,108	164,389	164,389
TOTAL INTERGOVERNMENTAL REVENUES	121,789	151,963	151,963	150,108	164,389	164,389
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48400 Sale of Capital Assets	0	0	0	1,000	0	0
TOTAL OTHER FINANCING SOURCES	0	0	0	1,000	0	0
TOTAL REVENUES	121,789	151,963	151,963	151,108	164,389	164,389
Total Revenues	121,789	151,963	151,963	151,108	164,389	164,389
Total Expenditures	358,587	410,711	410,711	405,697	412,195	412,195
Net County Costs	236,798	258,748	258,748	254,589	247,806	247,806

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **6201 - COUNTY LIBRARY**
Fund: **0001 - GENERAL**
Function: **EDUCATION**
Activity: **LIBRARY SERVICES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	688,880	755,672	765,532	757,202	786,330	766,425
51013 Special Pay	1,205	1,200	1,200	23,200	28,294	28,294
51014 Other Pay	17,114	15,948	15,948	12,000	15,000	15,000
51020 Extra Help	62,563	108,675	143,135	123,563	95,839	73,339
51030 Overtime	534	0	0	0	0	0
51100 Payroll Tax-Social Security	47,133	50,735	50,735	48,296	52,325	52,325
51101 Payroll Taxes-Medicare	11,022	11,867	11,867	11,297	12,241	12,241
51110 Co Contribution Retirement	231,192	234,251	234,251	234,251	279,443	279,443
51120 Co Contribution-Group Insuranc	195,282	224,775	224,775	217,518	247,584	247,584
51121 Contribution Def Comp/401a	3,211	5,846	5,846	5,814	7,130	7,130
51123 Co Contribution-HSA	11,435	14,025	14,025	13,939	13,490	13,490
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,269,571	1,422,994	1,467,314	1,447,080	1,537,676	1,495,271
SERVICES AND SUPPLIES						
52060 Communications	32,689	31,084	31,139	30,197	22,000	22,000
52120 Maintenance Equipment	0	6,110	6,110	3,475	4,000	4,000
52121 Maintenance Equipment Contract	6,049	3,026	3,026	3,026	3,118	3,118
52135 Software License & Maintenance	16,199	14,400	14,400	19,560	7,200	7,200
52136 Computer Hardware	4,221	8,400	8,400	8,000	5,000	0
52150 Memberships	2,755	870	1,020	3,649	3,525	3,525
52170 Office Expenses	134,372	57,907	137,236	132,364	67,221	49,094
52171 Copy/Printing Costs	1,666	6,580	6,580	5,580	2,000	2,000
52172 Postage	110	150	150	100	150	150
52180 Professional/Specialized Srvs	99,617	117,323	123,649	117,326	61,824	61,824
52200 Rents & Leases Equipment	1,213	0	0	0	0	0
52229 Spec Dept Exp Discharge Permit	500	0	0	0	0	0
52230 Special Departmental Expense	33,237	32,425	32,425	32,425	30,571	30,571
52232 Employment Training	1,030	6,500	6,500	5,000	6,500	0
52250 Transportation & Travel	5,448	7,752	7,752	5,000	7,502	5,000
52260 Utilities	58,876	30,000	30,000	30,000	30,000	30,000
52299 Collection Development	83,518	72,640	152,465	146,075	91,000	49,000
52601 Fingerprints	245	150	150	100	150	150
52602 Drug Testing	183	100	100	0	0	0
52722 ISF Equipment Replacement	8,485	8,485	8,485	8,485	7,581	7,581
52723 ISF IT Services Used	61,250	93,876	93,876	93,876	93,131	93,131
52724 ISF ID Badges	41	0	0	0	0	0
52730 ISF Liability Premium	13,637	15,501	15,501	15,501	23,278	23,278
52732 ISF Property/General Premium	7,143	14,291	14,291	14,291	29,028	29,028
52741 ISF Workers' Comp. Premium	19,073	16,199	16,199	16,199	14,404	14,404
52760 ISF IT Direct Charges	12,411	23,263	23,263	23,263	6,000	6,000
TOTAL SERVICES AND SUPPLIES	603,968	567,032	732,717	713,492	515,183	441,054
OTHER CHARGES						
53623 IF Fingerprints	125	0	0	0	0	0
54308 SBITA Interest Expense	69	0	0	0	0	0
54700 SBITA Expense	4,851	0	0	0	0	0
TOTAL OTHER CHARGES	5,045	0	0	0	0	0
CAPITAL ASSETS						
54301 Capital Asset-Equipment	0	0	16,240	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **6201 - COUNTY LIBRARY**
 Fund: **0001 - GENERAL**
 Function: **EDUCATION**
 Activity: **LIBRARY SERVICES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54701 SBITA Asset-Initial	14,746	0	0	16,240	0	0
TOTAL CAPITAL ASSETS	14,746	0	16,240	16,240	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	82,222	85,838	85,838	85,838	95,435	95,435
TOTAL OTHER FINANCING USES	82,222	85,838	85,838	85,838	95,435	95,435
TOTAL EXPENDITURES	1,975,552	2,075,864	2,302,109	2,262,650	2,148,294	2,031,760
REVENUES						
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45105 St Matching Funds for Literacy	175,134	77,757	80,061	104,010	130,995	130,995
45111 St Grant	138,993	151,549	327,644	292,584	76,000	76,000
45172 St CA Dept Ed-ABE 231	123,528	154,380	154,380	144,660	144,660	144,660
45256 St CA Dept Ed Civics Education	69,589	82,200	82,200	70,627	70,627	70,627
TOTAL INTERGOVERNMENTAL REVENUES	507,244	465,886	644,285	611,881	422,282	422,282
CHARGES FOR SERVICES						
46305 Library Fees & Fines	17,821	17,000	17,000	17,000	17,000	17,000
TOTAL CHARGES FOR SERVICES	17,821	17,000	17,000	17,000	17,000	17,000
MISCELLANEOUS REVENUES						
47503 Contribution Frm Non Gov Agenc	6,500	0	0	985	1,500	1,500
47510 Donations	44,483	2,000	25,039	30,000	2,000	2,000
47540 Refund	28,597	27,000	27,000	25,000	25,000	25,000
TOTAL MISCELLANEOUS REVENUES	79,580	29,000	52,039	55,985	28,500	28,500
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	14,746	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	14,746	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	24,807	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	24,807	0	0	0
TOTAL REVENUES	619,391	511,886	738,131	684,866	467,782	467,782
Total Revenues	619,391	511,886	738,131	684,866	467,782	467,782
Total Expenditures	1,975,552	2,075,864	2,302,109	2,262,650	2,148,294	2,031,760
Net County Costs	1,356,161	1,563,978	1,563,978	1,577,784	1,680,512	1,563,978

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **7201 - SUTTER COUNTY MUSEUM**
Fund: **0001 - GENERAL**
Function: **RECREATION & CULTURAL SERVICES**
Activity: **CULTURAL SERVICES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	133,198	175,973	175,973	161,233	189,024	130,459
51013 Special Pay	0	0	0	915	2,400	2,400
51014 Other Pay	5,344	5,500	5,500	4,183	5,500	5,500
51020 Extra Help	12,761	28,000	28,000	19,560	30,000	30,000
51100 Payroll Tax-Social Security	9,556	12,645	12,645	11,358	14,198	10,548
51101 Payroll Taxes-Medicare	2,235	2,957	2,957	2,700	3,322	2,468
51110 Co Contribution Retirement	49,252	56,410	56,410	52,920	69,165	47,736
51120 Co Contribution-Group Insuranc	17,342	47,177	47,177	37,830	45,500	35,498
51121 Contribution Def Comp/401a	1,555	3,269	3,269	2,475	3,485	2,832
51123 Co Contribution-HSA	1,916	2,420	2,420	3,123	3,113	2,075
TOTAL SALARIES AND EMPLOYEE BENEFIT	233,159	334,351	334,351	296,297	365,707	269,516
SERVICES AND SUPPLIES						
52052 Communication Equipment	0	0	1,425	1,425	0	0
52060 Communications	3,146	3,120	3,120	3,900	4,320	4,320
52121 Maintenance Equipment Contract	1,390	1,432	1,432	1,432	1,475	1,475
52169 Outside Printing	0	250	250	309	0	0
52170 Office Expenses	849	7,200	7,200	2,250	2,900	2,900
52171 Copy/Printing Costs	658	500	500	700	900	900
52172 Postage	962	8,293	8,293	750	8,493	8,493
52173 Subscription-Publication	189	189	189	187	189	189
52180 Professional/Specialized Srvs	0	39,020	39,020	35,910	21,000	21,000
52200 Rents & Leases Equipment	263	451	451	0	0	0
52212 Special Dept Exp Transportatn	0	1,200	1,200	0	1,200	1,200
52230 Special Departmental Expense	5,578	182,651	182,651	7,217	158,400	158,400
52232 Employment Training	100	500	500	0	500	500
52250 Transportation & Travel	4,026	4,258	4,258	4,235	4,600	4,600
52260 Utilities	33,923	29,000	29,000	35,300	35,000	35,000
52601 Fingerprints	81	637	637	640	1,578	1,578
52602 Drug Testing	0	56	56	0	0	0
52603 Physicals	0	74	74	0	0	0
52723 ISF IT Services Used	1,825	2,024	2,024	2,024	2,775	2,775
52724 ISF ID Badges	8	0	0	41	0	0
52730 ISF Liability Premium	4,188	4,417	4,417	4,417	7,437	7,437
52732 ISF Property/General Premium	1,810	3,770	3,770	3,770	7,569	7,569
52741 ISF Workers' Comp. Premium	5,564	5,229	5,229	5,229	6,787	6,787
52760 ISF IT Direct Charges	0	368	368	368	0	0
TOTAL SERVICES AND SUPPLIES	64,560	294,639	296,064	110,104	265,123	265,123
OTHER CHARGES						
53623 IF Fingerprints	0	0	0	100	0	0
54308 SBITA Interest Expense	5	0	0	2	0	0
54700 SBITA Expense	333	0	0	338	0	0
TOTAL OTHER CHARGES	338	0	0	440	0	0
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	0	0	0	60,000	0
54701 SBITA Asset-Initial	1,012	0	0	0	0	0
TOTAL CAPITAL ASSETS	1,012	0	0	0	60,000	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **7201 - SUTTER COUNTY MUSEUM**
 Fund: **0001 - GENERAL**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **CULTURAL SERVICES**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	36,618	39,469	39,469	39,469	38,408	38,408
TOTAL OTHER FINANCING USES	36,618	39,469	39,469	39,469	38,408	38,408
TOTAL EXPENDITURES	335,687	668,459	669,884	446,310	729,238	573,047
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	0	258,510	258,510	40,000	267,365	267,365
TOTAL INTERGOVERNMENTAL REVENUES	0	258,510	258,510	40,000	267,365	267,365
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
47503 Contribution Frm Non Gov Agenc	0	12,500	12,500	22,500	2,500	2,500
47510 Donations	0	0	1,425	1,425	0	0
TOTAL MISCELLANEOUS REVENUES	0	12,500	13,925	23,925	2,500	2,500
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	1,012	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	1,012	0	0	0	0	0
TOTAL REVENUES	1,012	271,010	272,435	63,925	269,865	269,865
Total Revenues	1,012	271,010	272,435	63,925	269,865	269,865
Total Expenditures	335,687	668,459	669,884	446,310	729,238	573,047
Net County Costs	334,675	397,449	397,449	382,385	459,373	303,182

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **7204 - Ettl Hall (Museum Meeting Rm)**
 Fund: **0001 - GENERAL**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **CULTURAL SERVICES**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52060 Communications	609	1,080	1,080	990	1,116	1,116
52120 Maintenance Equipment	0	900	900	0	900	900
52130 Maintenance Structure/Imprvmt	0	0	0	0	600	600
52166 General Supplies	1,274	0	0	210	1,000	1,000
52169 Outside Printing	0	600	600	600	300	300
52260 Utilities	9,559	11,000	11,000	11,400	12,000	12,000
52730 ISF Liability Premium	1,074	1,109	1,109	1,109	1,863	1,863
52732 ISF Property/General Premium	357	733	733	733	1,497	1,497
TOTAL SERVICES AND SUPPLIES	12,873	15,422	15,422	15,042	19,276	19,276
OTHER CHARGES						
53692 Inter Maintenance & Improvemnt	0	31,262	31,262	30,648	9,400	9,400
TOTAL OTHER CHARGES	0	31,262	31,262	30,648	9,400	9,400
CAPITAL ASSETS						
TOTAL CAPITAL ASSETS	0	0	0	0	0	0
INTRAFUND TRANSFERS						
55230 Intrafund A-87 Building Maint.	10,191	15,626	15,626	15,626	18,197	18,197
55238 Intrafund Other	354	354	354	453	453	453
TOTAL INTRAFUND TRANSFERS	10,545	15,980	15,980	16,079	18,650	18,650
TOTAL EXPENDITURES	23,418	62,664	62,664	61,769	47,326	47,326
REVENUES						
REVENUE USE MONEY PROPERTY						
44205 Reservation Fees	3,508	3,750	3,750	2,532	3,150	3,150
44210 Rent Land and Buildings	25,209	25,000	25,000	20,100	23,500	23,500
TOTAL REVENUE USE MONEY PROPERTY	28,717	28,750	28,750	22,632	26,650	26,650
CHARGES FOR SERVICES						
46318 Maintenance	0	5,500	5,500	4,060	5,500	5,500
TOTAL CHARGES FOR SERVICES	0	5,500	5,500	4,060	5,500	5,500
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
TOTAL REVENUES	28,717	34,250	34,250	26,692	32,150	32,150
Total Revenues	28,717	34,250	34,250	26,692	32,150	32,150
Total Expenditures	23,418	62,664	62,664	61,769	47,326	47,326
Net County Costs	-5,299	28,414	28,414	35,077	15,176	15,176

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **5601 - VETERANS SERVICE OFFICER**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC ASSISTANCE**
 Activity: **VETERANS' SERVICES**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53200 Contribution to Other Agencies	175,533	230,493	230,493	152,996	230,493	230,493
TOTAL OTHER CHARGES	175,533	230,493	230,493	152,996	230,493	230,493
TOTAL EXPENDITURES	175,533	230,493	230,493	152,996	230,493	230,493
Total Revenues	0	0	0	0	0	0
Total Expenditures	175,533	230,493	230,493	152,996	230,493	230,493
Net County Costs	175,533	230,493	230,493	152,996	230,493	230,493

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Development
Services

Section B

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2721 - DEVELOPMENT SERVICES ADMIN**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	633,491	948,370	948,370	789,763	869,732	869,732
51013 Special Pay	0	20,172	20,172	23,191	21,706	21,706
51014 Other Pay	2,326	28,188	28,188	9,580	26,945	26,945
51020 Extra Help	1,812	0	0	12,570	0	0
51021 Salary Savings	0	-208,369	-208,369	0	-44,980	-108,504
51030 Overtime	1,305	0	0	505	0	0
51100 Payroll Tax-Social Security	38,167	60,571	60,571	49,774	55,020	55,020
51101 Payroll Taxes-Medicare	9,135	14,229	14,229	12,160	14,530	14,530
51110 Co Contribution Retirement	210,746	321,556	321,556	244,739	326,179	326,179
51120 Co Contribution-Group Insuranc	114,083	181,147	181,147	179,013	168,785	168,785
51121 Contribution Def Comp/401a	4,969	7,521	7,521	6,304	7,087	7,087
51123 Co Contribution-HSA	10,281	7,551	7,551	11,022	9,338	9,338
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,026,315	1,380,936	1,380,936	1,338,621	1,454,342	1,390,818
SERVICES AND SUPPLIES						
52050 Clothing & Personal	0	0	0	0	300	300
52060 Communications	3,793	4,100	4,100	3,900	4,300	4,300
52115 Misc Vehicle Maintenance	108	200	200	200	200	200
52121 Maintenance Equipment Contract	216	223	223	223	230	230
52124 Fuel & Oil	687	700	700	390	450	450
52135 Software License & Maintenance	4,130	200	200	980	500	500
52136 Computer Hardware	1,785	500	500	3,562	1,300	1,300
52150 Memberships	249	350	350	350	350	350
52169 Outside Printing	0	150	150	0	150	150
52170 Office Expenses	2,028	4,250	4,250	3,500	3,500	3,500
52171 Copy/Printing Costs	195	650	650	200	200	200
52172 Postage	45	50	50	50	50	50
52173 Subscription-Publication	16	100	100	100	100	100
52180 Professional/Specialized Srvs	925	6,000	6,000	0	0	0
52200 Rents & Leases Equipment	338	405	405	405	405	405
52210 Rents/Leases Structures/Ground	1,779	2,250	2,250	2,250	2,700	2,700
52225 Office Equipment	1,717	5,000	5,000	25,000	5,000	5,000
52232 Employment Training	2,022	4,300	4,300	2,200	4,300	4,300
52250 Transportation & Travel	4,026	5,082	5,082	4,500	5,000	5,000
52260 Utilities	10,984	10,000	10,000	10,000	11,000	11,000
52601 Fingerprints	49	147	147	123	0	0
52602 Drug Testing	0	174	174	0	0	0
52603 Physicals	0	111	111	0	0	0
52711 ISF Vehicle Maint	1,023	931	931	931	955	955
52712 ISF Fleet Admin	1,335	1,445	1,445	1,445	1,448	1,448
52722 ISF Equipment Replacement	2,727	2,727	2,727	2,727	2,624	2,624
52723 ISF IT Services Used	34,787	41,887	41,887	41,887	52,894	52,894
52724 ISF ID Badges	41	0	0	17	0	0
52730 ISF Liability Premium	6,973	11,462	11,462	11,462	10,362	10,362
52732 ISF Property/General Premium	891	1,552	1,552	1,552	3,378	3,378
52741 ISF Workers' Comp. Premium	12,090	15,510	15,510	15,510	28,291	28,291
52760 ISF IT Direct Charges	4,683	11,455	11,455	11,455	7,045	7,045
TOTAL SERVICES AND SUPPLIES	99,642	131,911	131,911	144,919	147,032	147,032

OTHER CHARGES

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2721 - DEVELOPMENT SERVICES ADMIN**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
53623 IF Fingerprints	25	75	75	50	0	0
54308 SBITA Interest Expense	62	0	0	0	0	0
54700 SBITA Expense	4,298	0	0	0	0	0
TOTAL OTHER CHARGES	4,385	75	75	50	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	13,064	0	0	0	0	0
TOTAL CAPITAL ASSETS	13,064	0	0	0	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	-643,114	-1,075,977	-1,075,977	-1,019,729	-886,340	-886,340
55240 Intrafund Overhead (A-87) Cost	241,965	330,944	330,944	330,944	14,727	14,727
TOTAL INTRAFUND TRANSFERS	-401,149	-745,033	-745,033	-688,785	-871,613	-871,613
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	6,700	6,934	6,934	6,934	21,959	21,959
TOTAL OTHER FINANCING USES	6,700	6,934	6,934	6,934	21,959	21,959
TOTAL EXPENDITURES	748,957	774,823	774,823	801,739	751,720	688,196
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42700 Admin Fees-from other Agencies	10	0	0	3	0	0
TOTAL LICENSES, PERMITS, FRANCHISES	10	0	0	3	0	0
CHARGES FOR SERVICES						
46583 Interfund DS Admin Services	2,419	0	0	5,283	19,989	20,489
46584 Interfund DS Admin-Road	253,036	432,422	432,422	345,072	443,618	443,618
TOTAL CHARGES FOR SERVICES	255,455	432,422	432,422	350,355	463,607	464,107
MISCELLANEOUS REVENUES						
47515 Contrib from othr Agency Sut C	31,558	86,153	86,153	83,799	52,818	52,818
TOTAL MISCELLANEOUS REVENUES	31,558	86,153	86,153	83,799	52,818	52,818
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	13,064	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	13,064	0	0	0	0	0
TOTAL REVENUES	300,087	518,575	518,575	434,157	516,425	516,925
Total Revenues	300,087	518,575	518,575	434,157	516,425	516,925
Total Expenditures	748,957	774,823	774,823	801,739	751,720	688,196
Net County Costs	448,870	256,248	256,248	367,582	235,295	171,271

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1800 - PLANT ACQUISITION**
Fund: **0016 - CAPITAL PROJECTS**
Function: **GENERAL**
Activity: **PLANT ACQUISITION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52130 Maintenance Structure/Imprvmt	32,240	0	0	0	0	0
52180 Professional/Specialized Srvs	54,315	60,500	15,500	15,254	0	0
TOTAL SERVICES AND SUPPLIES	86,555	60,500	15,500	15,254	0	0
OTHER CHARGES						
53401 Treasury Fee	2,317	0	0	2,100	0	0
TOTAL OTHER CHARGES	2,317	0	0	2,100	0	0
CAPITAL ASSETS						
54101 Capital Asset-Land Imprvmt	328	430,750	549,972	528,831	0	0
54200 Capital Asset- Struct & Imprv	1,656,569	60,000	115,806	115,805	0	0
54301 Capital Asset-Equipment	0	0	0	0	218,274	218,274
TOTAL CAPITAL ASSETS	1,656,897	490,750	665,778	644,636	218,274	218,274
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	0	22,500	22,500
TOTAL INCREASES IN RESERVES	0	0	0	0	22,500	22,500
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	0	0	481,419	481,419	0	0
TOTAL OTHER FINANCING USES	0	0	481,419	481,419	0	0
TOTAL EXPENDITURES	1,745,769	551,250	1,162,697	1,143,409	240,774	240,774
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	26,546	0	0	45,000	22,500	22,500
44103 Interest-FMV Adjustments	53,823	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	80,369	0	0	45,000	22,500	22,500
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48616 O/Transfer In-Capital Project	1,493,567	30,000	104,222	249,642	218,274	218,274
TOTAL OTHER FINANCING SOURCES	1,493,567	30,000	104,222	249,642	218,274	218,274
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	521,250	1,058,475	848,767	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	521,250	1,058,475	848,767	0	0
TOTAL REVENUES	1,573,936	551,250	1,162,697	1,143,409	240,774	240,774
Total Revenues	1,573,936	551,250	1,162,697	1,143,409	240,774	240,774
Total Expenditures	1,745,769	551,250	1,162,697	1,143,409	240,774	240,774
Net County Costs	171,833	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **3200 - COUNTY AIRPORT**
 Fund: **0005 - COUNTY AIRPORT**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **TRANSPORTATION TERMINALS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52150 Memberships	0	75	75	75	75	75
52172 Postage	1	50	50	50	50	50
52180 Professional/Specialized Srvs	2,271	0	0	1,658	1,700	1,700
52732 ISF Property/General Premium	1,975	4,057	4,057	4,057	8,286	8,286
TOTAL SERVICES AND SUPPLIES	4,247	4,182	4,182	5,840	10,111	10,111
OTHER CHARGES						
53200 Contribution to Other Agencies	26,653	22,000	22,000	26,653	30,000	30,000
53401 Treasury Fee	113	0	0	59	0	0
53641 IF DS Admin Services	311	0	0	32	2,765	2,765
53670 IF OH Cost Plan	1,978	434	434	434	-155	-155
TOTAL OTHER CHARGES	29,055	22,434	22,434	27,178	32,610	32,610
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	17,428	17,428	16,051	9,593	9,593
TOTAL INCREASES IN RESERVES	0	17,428	17,428	16,051	9,593	9,593
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	32,240	0	0	0	0	0
TOTAL OTHER FINANCING USES	32,240	0	0	0	0	0
TOTAL EXPENDITURES	65,542	44,044	44,044	49,069	52,314	52,314
REVENUES						
TAXES						
41120 Property Tax Current Unsecured	16,653	12,000	12,000	16,653	20,000	20,000
TOTAL TAXES	16,653	12,000	12,000	16,653	20,000	20,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,615	900	900	1,272	1,170	1,170
44103 Interest-FMV Adjustments	1,502	0	0	0	0	0
44210 Rent Land and Buildings	21,144	21,144	21,144	21,144	21,144	21,144
TOTAL REVENUE USE MONEY PROPERTY	24,261	22,044	22,044	22,416	22,314	22,314
INTERGOVERNMENTAL REVENUES						
45115 St Aid for Aviation	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL REVENUES	10,000	10,000	10,000	10,000	10,000	10,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	50,914	44,044	44,044	49,069	52,314	52,314

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **3200 - COUNTY AIRPORT**
 Fund: **0005 - COUNTY AIRPORT**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **TRANSPORTATION TERMINALS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	50,914	44,044	44,044	49,069	52,314	52,314
Total Expenditures	65,542	44,044	44,044	49,069	52,314	52,314
Net County Costs	14,628	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1920 - ENGINEERING SERVICES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **OTHER GENERAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	685,927	835,317	835,317	745,230	1,121,858	1,070,569
51013 Special Pay	1,203	24,679	24,679	22,575	26,742	26,742
51014 Other Pay	6,831	7,883	7,883	8,070	7,840	7,840
51020 Extra Help	0	137,146	137,146	25,671	21,665	21,665
51021 Salary Savings	0	-41,768	-41,768	0	-111,467	-108,340
51030 Overtime	6,693	10,000	10,000	10,000	10,000	10,000
51100 Payroll Tax-Social Security	42,331	55,577	55,577	49,068	73,110	69,930
51101 Payroll Taxes-Medicare	9,900	12,661	12,661	11,475	17,100	16,356
51110 Co Contribution Retirement	231,211	293,344	293,344	253,675	434,734	415,967
51120 Co Contribution-Group Insuranc	88,421	126,833	126,833	106,575	249,527	219,897
51121 Contribution Def Comp/401a	1,304	1,979	1,979	1,495	4,898	4,245
51123 Co Contribution-HSA	6,671	6,816	6,816	7,213	10,376	10,376
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,080,492	1,470,467	1,470,467	1,241,047	1,866,383	1,765,247
SERVICES AND SUPPLIES						
52060 Communications	3,477	5,000	5,000	4,800	5,000	5,000
52120 Maintenance Equipment	0	400	400	0	400	400
52121 Maintenance Equipment Contract	372	383	383	383	395	395
52135 Software License & Maintenance	3,394	5,420	5,420	5,420	5,420	5,420
52136 Computer Hardware	0	1,200	1,200	1,200	4,800	4,800
52150 Memberships	1,255	1,639	1,639	1,639	1,639	1,639
52169 Outside Printing	224	500	500	250	500	500
52170 Office Expenses	905	1,500	1,500	1,500	1,500	1,500
52171 Copy/Printing Costs	375	1,409	1,409	1,409	1,409	1,409
52172 Postage	8	200	200	200	200	200
52173 Subscription-Publication	341	1,691	1,691	1,691	1,700	1,700
52180 Professional/Specialized Srvs	123,418	938,420	938,420	102,325	150,000	150,000
52190 Publication Legal Notice	398	0	0	0	0	0
52200 Rents & Leases Equipment	101	425	425	425	425	425
52210 Rents/Leases Structures/Ground	2,445	2,900	2,900	2,900	3,000	3,000
52220 Small Tools	944	200	200	200	200	200
52225 Office Equipment	549	500	500	500	500	500
52228 Map Supplies & Photocopying	1,201	1,250	1,250	1,250	1,250	1,250
52232 Employment Training	1,795	2,550	2,550	2,550	2,550	2,550
52242 Special Dept Exp-Safety/Enviro	373	1,660	1,660	1,660	1,660	1,660
52250 Transportation & Travel	184	630	630	1,200	630	630
52259 Leased or Hired Vehicles	564	600	600	750	750	750
52260 Utilities	4,384	4,400	4,400	4,400	4,400	4,400
52601 Fingerprints	0	294	294	294	245	245
52603 Physicals	0	2,184	2,184	2,184	250	250
52711 ISF Vehicle Maint	0	302	302	302	0	0
52722 ISF Equipment Replacement	1,061	1,061	1,061	1,061	1,021	1,021
52723 ISF IT Services Used	25,246	27,136	27,136	27,136	38,387	38,387
52724 ISF ID Badges	50	25	25	8	24	24
52730 ISF Liability Premium	3,264	3,815	3,815	3,815	5,802	5,802
52732 ISF Property/General Premium	385	709	709	709	1,365	1,365
52741 ISF Workers' Comp. Premium	3,405	2,533	2,533	2,533	2,917	2,917
52760 ISF IT Direct Charges	12,366	17,436	17,436	17,436	16,575	16,575
TOTAL SERVICES AND SUPPLIES	192,484	1,028,372	1,028,372	192,130	254,914	254,914

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1920 - ENGINEERING SERVICES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **OTHER GENERAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
OTHER CHARGES						
53623 IF Fingerprints	0	0	0	25	0	0
54308 SBITA Interest Expense	37	0	0	0	0	0
54700 SBITA Expense	2,595	0	0	0	0	0
TOTAL OTHER CHARGES	2,632	0	0	25	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	7,886	0	0	0	0	0
TOTAL CAPITAL ASSETS	7,886	0	0	0	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	134,800	247,433	247,433	243,969	321,812	321,812
55245 Intrafund Engineering	-212,574	-367,828	-367,828	-267,096	-329,820	-329,820
TOTAL INTRAFUND TRANSFERS	-77,774	-120,395	-120,395	-23,127	-8,008	-8,008
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	10,621	11,280	11,280	11,280	18,083	18,083
TOTAL OTHER FINANCING USES	10,621	11,280	11,280	11,280	18,083	18,083
TOTAL EXPENDITURES	1,216,341	2,389,724	2,389,724	1,421,355	2,131,372	2,030,236
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42300 Construction Permits	1,390	4,170	4,170	4,170	4,170	4,170
TOTAL LICENSES, PERMITS, FRANCHISES	1,390	4,170	4,170	4,170	4,170	4,170
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46147 Engineer Dev/Spec Project Fees	46,977	58,825	58,825	51,030	36,017	36,017
46154 Record of Survey	5,004	10,008	10,008	5,004	10,008	10,008
46155 Surveyor Lot Line Adjstmnt Fee	53,376	60,000	60,000	30,124	30,000	30,000
46313 Other Services	121,704	898,420	898,420	102,325	150,000	150,000
46575 IF Admin-Misc Depts	0	120,000	120,000	55,846	120,000	120,000
46620 IF Engineering	683,999	704,857	704,857	614,525	1,045,985	1,045,985
TOTAL CHARGES FOR SERVICES	911,060	1,852,110	1,852,110	858,854	1,392,010	1,392,010
MISCELLANEOUS REVENUES						
47515 Contrib from othr Agency Sut C	99,973	441,380	441,380	200,427	426,944	455,548
TOTAL MISCELLANEOUS REVENUES	99,973	441,380	441,380	200,427	426,944	455,548
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	7,886	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	7,886	0	0	0	0	0
TOTAL REVENUES	1,020,309	2,297,660	2,297,660	1,063,451	1,823,124	1,851,728

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1920 - ENGINEERING SERVICES**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **OTHER GENERAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	1,020,309	2,297,660	2,297,660	1,063,451	1,823,124	1,851,728
Total Expenditures	1,216,341	2,389,724	2,389,724	1,421,355	2,131,372	2,030,236
Net County Costs	196,032	92,064	92,064	357,904	308,248	178,508

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2725 - ENVIRONMENTAL HEALTH**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	551,642	604,020	604,020	540,545	620,001	558,860
51013 Special Pay	2,406	18,898	18,898	11,176	19,090	19,090
51014 Other Pay	27,624	12,446	12,446	13,260	12,883	12,883
51021 Salary Savings	0	0	0	0	-59,261	0
51030 Overtime	326	0	0	0	0	0
51100 Payroll Tax-Social Security	35,045	38,359	38,359	34,047	40,432	36,601
51101 Payroll Taxes-Medicare	8,196	8,974	8,974	7,914	9,459	8,563
51110 Co Contribution Retirement	186,552	207,718	207,718	176,539	233,845	211,473
51120 Co Contribution-Group Insuranc	125,077	131,349	131,349	126,043	149,711	120,081
51121 Contribution Def Comp/401a	1,204	2,179	2,179	650	2,612	1,959
51123 Co Contribution-HSA	7,131	7,272	7,272	15,834	10,375	10,375
TOTAL SALARIES AND EMPLOYEE BENEFIT	945,203	1,031,215	1,031,215	926,008	1,039,147	979,885
SERVICES AND SUPPLIES						
52050 Clothing & Personal	118	1,200	1,200	669	1,200	1,200
52060 Communications	2,519	3,200	3,200	2,500	3,000	3,000
52115 Misc Vehicle Maintenance	117	480	480	240	240	240
52121 Maintenance Equipment Contract	139	143	143	143	147	147
52124 Fuel & Oil	2,507	3,190	3,190	2,000	2,200	2,200
52135 Software License & Maintenance	1,920	0	0	0	0	0
52136 Computer Hardware	0	4,200	4,200	2,500	2,500	2,500
52150 Memberships	1,491	1,922	1,922	2,340	2,585	2,585
52166 General Supplies	139	0	0	0	0	0
52169 Outside Printing	1,275	1,100	1,100	1,100	1,100	1,100
52170 Office Expenses	1,114	1,650	1,650	1,650	1,650	1,650
52171 Copy/Printing Costs	1,179	1,000	1,000	1,000	1,000	1,000
52172 Postage	1,068	1,000	1,000	1,000	1,000	1,000
52173 Subscription-Publication	28	785	785	453	785	785
52180 Professional/Specialized Srvs	855	1,761	1,761	453	453	453
52200 Rents & Leases Equipment	124	327	327	0	327	327
52220 Small Tools	76	500	500	500	500	500
52225 Office Equipment	620	600	600	0	600	600
52230 Special Departmental Expense	228	300	300	501	501	501
52232 Employment Training	1,065	2,600	2,600	2,600	2,600	2,600
52250 Transportation & Travel	634	2,300	2,300	1,150	2,300	2,300
52260 Utilities	2,520	2,300	2,300	2,700	3,000	3,000
52711 ISF Vehicle Maint	3,086	2,149	2,149	2,149	2,878	2,878
52712 ISF Fleet Admin	2,669	2,890	2,890	2,890	2,896	2,896
52722 ISF Equipment Replacement	1,061	1,061	1,061	1,061	1,021	1,021
52723 ISF IT Services Used	8,972	13,799	13,799	13,799	13,643	13,643
52724 ISF ID Badges	33	0	0	0	0	0
52730 ISF Liability Premium	5,627	6,192	6,192	6,192	9,099	9,099
52732 ISF Property/General Premium	568	652	652	652	1,695	1,695
52741 ISF Workers' Comp. Premium	2,076	1,716	1,716	1,716	2,079	2,079
52760 ISF IT Direct Charges	5,989	10,153	10,153	10,153	9,195	9,195
TOTAL SERVICES AND SUPPLIES	49,817	69,170	69,170	62,111	70,194	70,194
OTHER CHARGES						
54308 SBITA Interest Expense	29	0	0	0	0	0
54700 SBITA Expense	1,997	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2725 - ENVIRONMENTAL HEALTH**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL OTHER CHARGES	2,026	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	6,071	0	0	0	0	0
TOTAL CAPITAL ASSETS	6,071	0	0	0	0	0
INTRAFUND TRANSFERS						
55222 Intra Cert Unif Prog Agncy-EH	-293,446	-299,275	-299,275	-341,149	-337,076	-337,076
55235 Intrafund Administration Svcs	189,524	267,391	267,391	254,021	153,133	153,133
55238 Intrafund Other	-354	-354	-354	-453	-453	-453
55240 Intrafund Overhead (A-87) Cost	36,471	15,261	15,261	15,261	33,234	33,234
TOTAL INTRAFUND TRANSFERS	-67,805	-16,977	-16,977	-72,320	-151,162	-151,162
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	4,603	5,013	5,013	5,013	10,624	10,624
TOTAL OTHER FINANCING USES	4,603	5,013	5,013	5,013	10,624	10,624
TOTAL EXPENDITURES	939,915	1,088,421	1,088,421	920,812	968,803	909,541
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42151 Environmental Health Permits	9,263	7,560	7,560	9,444	10,000	10,000
42152 Food Facility Permits	189,419	254,400	254,400	201,941	217,868	217,868
42153 Recreational Health Permits	24,822	36,000	36,000	25,851	26,000	26,000
42154 Public Water System Permits	2,950	4,200	4,200	4,985	5,000	5,000
42155 L W Pumper Permits	11,800	10,920	10,920	15,357	17,000	17,000
42156 Project Permits	107,557	125,636	125,636	76,059	80,000	80,000
42300 Construction Permits	0	16,250	16,250	25,500	25,500	25,500
TOTAL LICENSES, PERMITS, FRANCHISES	345,811	454,966	454,966	359,137	381,368	381,368
FINES, FORFEITURES, PENALTIES						
43204 Judgements/Damages & Settlemnt	1,500	0	0	0	0	0
TOTAL FINES, FORFEITURES, PENALTIES	1,500	0	0	0	0	0
CHARGES FOR SERVICES						
46311 Plan Review	6,903	11,040	11,040	13,500	14,000	14,000
46312 Land Use	45,707	45,000	45,000	23,800	26,000	26,000
46589 IF Environmental Health	540,860	577,415	577,415	524,375	547,435	488,173
TOTAL CHARGES FOR SERVICES	593,470	633,455	633,455	561,675	587,435	528,173
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	6,071	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	6,071	0	0	0	0	0
TOTAL REVENUES	946,852	1,088,421	1,088,421	920,812	968,803	909,541
Total Revenues	946,852	1,088,421	1,088,421	920,812	968,803	909,541
Total Expenditures	939,915	1,088,421	1,088,421	920,812	968,803	909,541
Net County Costs	-6,937	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: 2727 - CUPA
 Fund: 0001 - GENERAL
 Function: PUBLIC PROTECTION
 Activity: OTHER PROTECTION

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52060 Communications	85	0	0	0	0	0
52124 Fuel & Oil	1,259	1,827	1,827	1,300	1,430	1,550
52166 General Supplies	141	0	0	0	0	0
52169 Outside Printing	154	500	500	0	500	500
52170 Office Expenses	47	1,000	1,000	600	1,000	1,000
52172 Postage	990	1,000	1,000	1,000	1,150	1,150
52173 Subscription-Publication	120	120	120	120	120	120
52220 Small Tools	0	642	642	225	225	225
52711 ISF Vehicle Maint	1,486	547	547	547	1,386	1,386
52712 ISF Fleet Admin	667	722	722	722	724	724
52730 ISF Liability Premium	600	803	803	803	1,212	1,212
52732 ISF Property/General Premium	185	135	135	135	340	340
52760 ISF IT Direct Charges	21,298	23,000	23,000	23,000	24,400	24,400
TOTAL SERVICES AND SUPPLIES	27,032	30,296	30,296	28,452	32,487	32,607
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
INTRAFUND TRANSFERS						
55218 Intra Cert Unif Prog Agncy-Ag	0	-177	-177	-227	-227	-227
55222 Intra Cert Unif Prog Agncy-EH	293,446	299,275	299,275	341,149	337,076	337,076
55240 Intrafund Overhead (A-87) Cost	1,864	1,860	1,860	1,860	1,898	1,898
TOTAL INTRAFUND TRANSFERS	295,310	300,958	300,958	342,782	338,747	338,747
TOTAL EXPENDITURES	322,342	331,254	331,254	371,234	371,234	371,354
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42153 Recreational Health Permits	708	0	0	0	0	0
TOTAL LICENSES, PERMITS, FRANCHISES	708	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45131 St Other Revenue	60,000	60,000	60,000	60,000	60,000	60,000
TOTAL INTERGOVERNMENTAL REVENUES	60,000	60,000	60,000	60,000	60,000	60,000
CHARGES FOR SERVICES						
46332 Hazardous Materials	261,516	270,000	270,000	310,000	310,000	310,000
46611 IF CUPA	118	1,254	1,254	1,234	1,234	1,354
TOTAL CHARGES FOR SERVICES	261,634	271,254	271,254	311,234	311,234	311,354
TOTAL REVENUES	322,342	331,254	331,254	371,234	371,234	371,354
Total Revenues	322,342	331,254	331,254	371,234	371,234	371,354
Total Expenditures	322,342	331,254	331,254	371,234	371,234	371,354
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0301 - COUNTY SERVICE AREA G**
 Fund: **0301 - COUNTY SERVICE AREA G**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	928,169	905,458	905,458	963,429	980,490	980,490
TOTAL SERVICES AND SUPPLIES	928,169	905,458	905,458	963,429	980,490	980,490
OTHER CHARGES						
53401 Treasury Fee	495	0	0	48	0	0
53670 IF OH Cost Plan	7,455	1,543	1,543	1,543	3,686	3,686
TOTAL OTHER CHARGES	7,950	1,543	1,543	1,591	3,686	3,686
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	936,119	907,001	907,001	965,020	984,176	984,176
REVENUES						
TAXES						
41110 Property Tax Current Secured	853,399	828,101	828,101	877,279	899,000	899,000
41111 Property Tax Curmt Supplementl	25,809	19,000	19,000	20,445	21,500	21,500
41120 Property Tax Current Unsecured	40,649	42,000	42,000	36,067	40,000	40,000
41220 Property Tax Prior Unsecured	782	0	0	0	0	0
41625 RDA Successor Agency-Resid Dstr	0	9,000	9,000	23,019	14,686	14,686
TOTAL TAXES	920,639	898,101	898,101	956,810	975,186	975,186
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	7,277	900	900	1,047	990	990
44103 Interest-FMV Adjustments	1,108	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	8,385	900	900	1,047	990	990
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	171	0	0	0	0	0
45156 St Fish & Game in Lieu	151	0	0	0	0	0
45270 St Homeowners Property Tax	7,636	8,000	8,000	7,163	8,000	8,000
45380 Fed Wildlife Refuge	245	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	8,203	8,000	8,000	7,163	8,000	8,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
TOTAL REVENUES	937,227	907,001	907,001	965,020	984,176	984,176
Total Revenues	937,227	907,001	907,001	965,020	984,176	984,176
Total Expenditures	936,119	907,001	907,001	965,020	984,176	984,176
Net County Costs	-1,108	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2724 - PLANNING & BUILDING**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	589,856	933,796	933,796	801,060	1,041,315	970,606
51011 Planning Commission	2,200	4,620	4,620	3,465	4,620	4,620
51013 Special Pay	0	5,112	5,112	2,816	9,429	3,426
51014 Other Pay	25,749	12,174	12,174	15,914	12,750	11,706
51020 Extra Help	19,612	20,509	20,509	28,726	0	0
51021 Salary Savings	0	-96,537	-96,537	0	-133,541	-133,541
51100 Payroll Tax-Social Security	38,279	58,249	58,249	52,273	63,476	58,677
51101 Payroll Taxes-Medicare	8,952	13,627	13,627	12,715	14,848	13,725
51110 Co Contribution Retirement	199,193	314,257	314,257	257,871	384,467	356,398
51120 Co Contribution-Group Insuranc	119,595	225,954	225,954	213,171	272,660	292,203
51121 Contribution Def Comp/401a	1,144	6,622	6,622	2,536	6,915	5,877
51123 Co Contribution-HSA	4,118	4,456	4,456	6,031	8,569	9,222
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,008,698	1,502,839	1,502,839	1,396,578	1,685,508	1,592,919
SERVICES AND SUPPLIES						
52050 Clothing & Personal	1,667	900	900	1,201	1,740	1,740
52060 Communications	8,631	9,856	9,856	8,300	9,100	9,100
52115 Misc Vehicle Maintenance	217	540	540	540	540	540
52120 Maintenance Equipment	0	250	250	250	250	250
52121 Maintenance Equipment Contract	270	278	278	278	287	287
52124 Fuel & Oil	6,254	10,000	10,000	9,000	9,900	9,900
52135 Software License & Maintenance	8,554	0	0	0	0	0
52136 Computer Hardware	4,858	0	0	5,638	7,500	7,500
52150 Memberships	4	1,104	1,104	805	955	955
52169 Outside Printing	933	1,100	1,100	698	1,300	1,300
52170 Office Expenses	1,431	2,100	2,100	2,100	2,100	2,100
52171 Copy/Printing Costs	1,261	2,250	2,250	1,456	2,400	2,400
52172 Postage	3,263	4,750	4,750	4,700	5,150	5,150
52173 Subscription-Publication	3,682	4,360	4,360	474	3,960	3,960
52180 Professional/Specialized Srvs	225,103	320,200	320,200	128,870	221,120	221,120
52190 Publication Legal Notice	3,350	3,500	3,500	4,500	4,500	4,500
52196 Code Enforcement Abatement	20,140	75,000	75,000	39,456	75,000	75,000
52200 Rents & Leases Equipment	518	1,000	1,000	1,000	1,000	1,000
52220 Small Tools	326	800	800	800	800	800
52225 Office Equipment	4,987	0	0	0	0	0
52230 Special Departmental Expense	0	4,962	4,962	4,962	4,962	4,962
52232 Employment Training	4,191	5,631	5,631	5,716	5,876	5,876
52237 Special Department Exp-Other	88	500	500	250	250	250
52250 Transportation & Travel	0	3,000	3,000	1,831	2,500	2,500
52260 Utilities	5,741	8,000	8,000	6,600	13,000	13,000
52263 Rebate Discount Program	139,055	0	0	8,000	0	0
52601 Fingerprints	196	98	98	0	0	0
52602 Drug Testing	37	116	116	0	0	0
52603 Physicals	0	74	74	0	0	0
52711 ISF Vehicle Maint	7,420	6,922	6,922	6,922	6,918	6,918
52712 ISF Fleet Admin	2,892	2,890	2,890	2,890	4,344	4,344
52722 ISF Equipment Replacement	1,213	1,213	1,213	1,213	1,605	1,605
52723 ISF IT Services Used	60,171	54,605	54,605	54,605	91,490	91,490
52724 ISF ID Badges	57	0	0	0	0	0
52730 ISF Liability Premium	12,469	14,645	14,645	14,645	18,141	18,141

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2724 - PLANNING & BUILDING**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52732 ISF Property/General Premium	652	1,000	1,000	1,000	3,154	3,154
52741 ISF Workers' Comp. Premium	3,425	3,178	3,178	3,178	3,664	3,664
52760 ISF IT Direct Charges	49,818	59,984	59,984	59,984	69,108	69,108
TOTAL SERVICES AND SUPPLIES	582,874	604,806	604,806	381,862	572,614	572,614
OTHER CHARGES						
53200 Contribution to Other Agencies	26,274	28,000	28,000	29,101	32,000	32,000
53606 IF Building Inspection	10,106	7,500	7,500	11,412	10,000	10,000
53623 IF Fingerprints	100	50	50	0	0	0
54308 SBITA Interest Expense	33	0	0	0	0	0
54700 SBITA Expense	2,284	0	0	0	0	0
TOTAL OTHER CHARGES	38,797	35,550	35,550	40,513	42,000	42,000
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	32,822	74,000	74,000	67,939	0	0
54701 SBITA Asset-Initial	6,942	0	0	0	0	0
TOTAL CAPITAL ASSETS	39,764	74,000	74,000	67,939	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Svcs	318,199	561,153	561,153	521,739	407,693	407,693
55238 Intrafund Other	0	-500	-500	0	0	-500
55240 Intrafund Overhead (A-87) Cost	284,945	321,994	321,994	321,994	21,726	21,726
TOTAL INTRAFUND TRANSFERS	603,144	882,647	882,647	843,733	429,419	428,919
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	8,523	9,409	9,409	9,409	17,353	17,353
TOTAL OTHER FINANCING USES	8,523	9,409	9,409	9,409	17,353	17,353
TOTAL EXPENDITURES	2,281,800	3,109,251	3,109,251	2,740,034	2,746,894	2,653,805
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42156 Project Permits	11,189	0	0	0	0	0
42299 SB1473 Spec Revolving Fund Fee	272	270	270	270	270	270
42300 Construction Permits	1,046,516	964,400	964,400	942,924	919,000	919,000
42630 Mobile Home Permits	12,976	5,000	5,000	5,000	5,000	5,000
42700 Admin Fees-from other Agencies	342	400	400	200	200	200
TOTAL LICENSES, PERMITS, FRANCHISES	1,071,295	970,070	970,070	948,394	924,470	924,470
INTERGOVERNMENTAL REVENUES						
45131 St Other Revenue	87,265	120,000	120,000	45,195	0	0
TOTAL INTERGOVERNMENTAL REVENUES	87,265	120,000	120,000	45,195	0	0
CHARGES FOR SERVICES						
46124 Code Enforcement -Res# 11-004	27,424	80,000	80,000	34,363	50,000	50,000
46147 Engineer Dev/Spec Project Fees	114,081	75,000	75,000	130,469	130,000	130,000
46152 Plan & Engineering Fees	181,314	206,000	206,000	126,527	151,000	151,000
46313 Other Services	74,232	215,000	215,000	101,834	175,000	175,000
46607 Inter Special Dept Expense Rev	427	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2724 - PLANNING & BUILDING**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL CHARGES FOR SERVICES	397,478	576,000	576,000	393,193	506,000	506,000
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	6,942	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	6,942	0	0	0	0	0
TOTAL REVENUES	1,562,980	1,666,070	1,666,070	1,386,782	1,430,470	1,430,470
Total Revenues	1,562,980	1,666,070	1,666,070	1,386,782	1,430,470	1,430,470
Total Expenditures	2,281,800	3,109,251	3,109,251	2,740,034	2,746,894	2,653,805
Net County Costs	718,820	1,443,181	1,443,181	1,353,252	1,316,424	1,223,335

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **3100 - ROAD**
Fund: **0003 - ROAD**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,343,431	1,589,876	1,589,876	1,553,073	1,725,579	1,725,579
51013 Special Pay	0	42,285	42,285	40,450	44,049	44,049
51014 Other Pay	23,154	33,512	33,512	25,233	37,411	37,411
51020 Extra Help	37,924	0	0	0	0	0
51021 Salary Savings	0	0	0	0	-179,384	-179,384
51030 Overtime	22,904	37,495	37,495	37,495	36,000	36,000
51100 Payroll Tax-Social Security	86,125	105,808	105,808	99,694	112,805	112,805
51101 Payroll Taxes-Medicare	20,142	24,750	24,750	23,313	26,390	26,390
51110 Co Contribution Retirement	448,017	574,687	574,687	536,364	660,690	660,690
51111 Retirement Allowance	1	0	0	0	0	0
51120 Co Contribution-Group Insuranc	355,477	446,553	446,553	421,160	567,113	567,113
51121 Contribution Def Comp/401a	6,940	9,839	9,839	7,030	11,101	11,101
51123 Co Contribution-HSA	23,537	27,147	27,147	26,368	29,051	29,051
51130 Co Contrib Unemploymnt Insrnc	0	5,000	5,000	5,000	5,000	5,000
TOTAL SALARIES AND EMPLOYEE BENEFIT	2,367,652	2,896,952	2,896,952	2,775,180	3,075,805	3,075,805
SERVICES AND SUPPLIES						
52045 Weed Control Chemicals	160,689	180,000	180,000	180,000	180,000	180,000
52050 Clothing & Personal	27,278	34,500	34,500	32,500	36,500	36,500
52060 Communications	20,589	18,760	18,760	22,250	18,550	18,550
52090 Household Expense	12,448	17,150	17,150	14,150	14,150	14,150
52115 Misc Vehicle Maintenance	9,846	7,000	7,000	3,391	5,000	5,000
52120 Maintenance Equipment	4,539	6,600	6,600	6,919	7,000	7,000
52121 Maintenance Equipment Contract	897	922	922	922	952	952
52122 Stock Parts	15,094	20,000	20,000	20,000	20,000	20,000
52124 Fuel & Oil	164,441	148,000	148,000	210,000	208,000	208,000
52130 Maintenance Structure/Imprvmnt	0	5,500	5,500	5,500	5,500	5,500
52135 Software License & Maintenance	980	0	0	0	0	0
52136 Computer Hardware	2,100	0	0	7,317	4,000	4,000
52150 Memberships	1,436	2,291	2,291	2,291	2,391	2,391
52160 Miscellaneous Expense	0	500	500	0	0	0
52166 General Supplies	418,256	401,000	401,000	570,524	381,000	381,000
52169 Outside Printing	2,746	3,455	3,455	900	3,000	3,000
52170 Office Expenses	2,790	2,700	2,700	2,700	2,700	2,700
52171 Copy/Printing Costs	76	110	110	110	110	110
52172 Postage	387	900	900	600	850	850
52180 Professional/Specialized Srvs	8,535,797	12,516,592	12,516,592	6,695,843	5,575,200	5,575,200
52190 Publication Legal Notice	1,996	3,500	3,500	3,500	3,500	3,500
52200 Rents & Leases Equipment	21,215	50,000	50,000	42,276	40,000	40,000
52210 Rents/Leases Structures/Ground	3,781	3,781	3,781	3,781	3,781	3,781
52220 Small Tools	14,243	15,000	15,000	15,075	15,100	15,100
52225 Office Equipment	621	3,600	3,600	2,300	3,000	3,000
52230 Special Departmental Expense	3,636	2,488	2,488	5,762	5,763	5,763
52232 Employment Training	9,120	17,070	17,070	18,363	17,070	17,070
52242 Special Dept Exp-Safety/Enviro	15,734	16,550	16,550	16,600	16,550	16,550
52249 Other Equipment	5,503	1,500	1,500	0	8,100	8,100
52250 Transportation & Travel	1,500	6,840	6,840	5,590	5,590	5,590
52259 Leased or Hired Vehicles	-564	-600	-600	-750	-750	-750
52260 Utilities	59,419	57,000	57,000	55,000	57,000	57,000
52262 Hazardous Material Clean Up	5,233	10,000	10,000	13,000	10,000	10,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **3100 - ROAD**
Fund: **0003 - ROAD**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52601 Fingerprints	98	0	0	49	147	147
52602 Drug Testing	1,944	1,000	1,000	1,000	1,000	1,000
52603 Physicals	600	2,184	2,184	2,184	2,184	2,184
52711 ISF Vehicle Maint	374,730	312,374	312,374	312,374	349,345	349,345
52712 ISF Fleet Admin	72,893	77,299	77,299	77,299	80,362	80,362
52723 ISF IT Services Used	43,001	51,876	51,876	51,876	65,383	65,383
52724 ISF ID Badges	0	0	0	8	0	0
52730 ISF Liability Premium	195,762	166,964	166,964	166,964	276,187	276,187
52732 ISF Property/General Premium	29,273	17,994	17,994	17,994	45,332	45,332
52741 ISF Workers' Comp. Premium	14,226	12,709	12,709	12,709	15,916	15,916
52760 ISF IT Direct Charges	52,257	62,601	62,601	62,601	54,452	54,452
TOTAL SERVICES AND SUPPLIES	10,306,610	14,257,710	14,257,710	8,661,472	7,539,915	7,539,915
OTHER CHARGES						
53401 Treasury Fee	17,029	0	0	9,769	0	0
53607 IF DS Admin - Road	253,036	432,422	432,422	345,072	443,618	443,618
53623 IF Fingerprints	50	0	0	25	0	0
53651 Interfund Projects	277	0	0	0	0	0
53665 IF Audit Expense	3,178	3,593	3,593	3,593	4,143	4,143
53670 IF OH Cost Plan	100,858	51,808	51,808	51,808	185,573	185,573
53690 IF CUPA	118	236	236	236	151	151
53697 IF Engineering	683,702	676,638	676,638	607,012	1,041,566	1,041,566
54308 SBITA Interest Expense	111	0	0	0	0	0
54700 SBITA Expense	7,752	0	0	0	0	0
TOTAL OTHER CHARGES	1,066,111	1,164,697	1,164,697	1,017,515	1,675,051	1,675,051
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	59,277	2,129,300	2,129,300	1,150,545	65,342	65,342
54300 Capital Asset-Vehicle	181,120	1,245,000	925,000	803,000	451,000	451,000
54301 Capital Asset-Equipment	274,605	41,067	264,067	41,067	23,000	23,000
54400 Capital Asset-Infrastructure	513,314	349,914	349,914	291,328	2,593,331	2,593,331
54701 SBITA Asset-Initial	23,563	0	0	0	0	0
TOTAL CAPITAL ASSETS	1,051,879	3,765,281	3,668,281	2,285,940	3,132,673	3,132,673
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	107,000	0	0	0
TOTAL INCREASES IN RESERVES	0	0	107,000	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	24,322	25,792	25,792	25,792	52,307	52,307
TOTAL OTHER FINANCING USES	24,322	25,792	25,792	25,792	52,307	52,307
TOTAL EXPENDITURES	14,816,574	22,110,432	22,120,432	14,765,899	15,475,751	15,475,751
REVENUES						
TAXES						
41110 Property Tax Current Secured	482,155	483,000	483,000	427,813	486,150	486,150
41111 Property Tax Curnt Supplementl	14,382	11,000	11,000	11,245	12,000	12,000
41120 Property Tax Current Unsecured	22,946	23,000	23,000	22,400	23,000	23,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **3100 - ROAD**
Fund: **0003 - ROAD**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
41220 Property Tax Prior Unsecured	438	0	0	0	0	0
41410 Transportation Tax	0	948,657	948,657	2,289,693	1,202,040	1,202,040
41625 RDA Successor Agency-Resid Dstr	3	0	0	0	0	0
TOTAL TAXES	519,924	1,465,657	1,465,657	2,751,151	1,723,190	1,723,190
LICENSES, PERMITS, FRANCHISES						
42156 Project Permits	57,685	50,000	50,000	37,000	41,567	41,567
TOTAL LICENSES, PERMITS, FRANCHISES	57,685	50,000	50,000	37,000	41,567	41,567
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	235,710	146,000	146,000	212,000	140,400	140,400
44102 Interest	22	0	0	15	0	0
44103 Interest-FMV Adjustments	62,679	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	298,411	146,000	146,000	212,015	140,400	140,400
INTERGOVERNMENTAL REVENUES						
45084 St ISTEAMatch Exch Funds	185,383	278,075	278,075	185,383	185,383	185,383
45120 St Highway Users Tax 2104	1,134,342	1,308,095	1,308,095	1,214,782	1,239,483	1,239,483
45121 St Highway Users Tax 2106	190,242	226,376	226,376	214,198	218,334	218,334
45122 St Highway Users Tax 2103	1,425,561	1,732,832	1,732,832	1,534,627	1,547,951	1,547,951
45129 St Prop 111 2105	920,583	1,056,745	1,056,745	978,649	997,730	997,730
45131 St Other Revenue	92,692	0	0	92,692	92,692	92,692
45134 St HUTA SB1 Rd Mnt/Rehab Act	3,889,829	4,322,796	4,322,796	4,173,489	4,491,237	4,491,237
45135 St Other in Lieu	96	0	0	0	0	0
45156 St Fish & Game in Lieu	85	0	0	0	0	0
45270 St Homeowners Property Tax	4,311	4,500	4,500	4,316	4,500	4,500
45316 Fed FEMA Funds	0	0	0	0	5,616	5,616
45373 Fed Bridge Replacement Prgrm	173,315	638,114	638,114	373,524	733,950	733,950
45380 Fed Wildlife Refuge	138	0	0	0	0	0
45394 Fed Other Aid	34,843	202,996	202,996	14,498	99,827	99,827
45664 Other Governmental Agencies	207,448	5,056,904	5,056,904	0	17,607	17,607
TOTAL INTERGOVERNMENTAL REVENUES	8,258,868	14,827,433	14,827,433	8,786,158	9,634,310	9,634,310
CHARGES FOR SERVICES						
46221 Road & Street Services	10,357	60,000	60,000	3,753	3,500	3,500
46561 IF Misc Non-Road	24,863	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	35,220	60,000	60,000	3,753	3,500	3,500
MISCELLANEOUS REVENUES						
47407 Other Sales	1,325	0	0	750	0	0
47503 Contribution Frm Non Gov Agenc	3,673	8,400	8,400	8,400	2,100	2,100
47515 Contrib from othr Agency Sut C	353,838	465,403	465,403	488,873	467,294	467,294
47521 Insurance Reimbursement	11,690	0	0	4,748	0	0
47540 Refund	3,427	0	0	929	0	0
TOTAL MISCELLANEOUS REVENUES	373,953	473,803	473,803	503,700	469,394	469,394
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	1,665	0	0	311	0	0
48400 Sale of Capital Assets	37,810	0	0	32,771	0	0
48402 SBITA Proceeds-Initial	23,563	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	63,038	0	0	33,082	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **3100 - ROAD**
 Fund: **0003 - ROAD**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	5,087,539	5,097,539	2,439,040	3,463,390	3,463,390
TOTAL CANCELLATION OF OBLIGATED FB	0	5,087,539	5,097,539	2,439,040	3,463,390	3,463,390
TOTAL REVENUES	9,607,099	22,110,432	22,120,432	14,765,899	15,475,751	15,475,751
Total Revenues	9,607,099	22,110,432	22,120,432	14,765,899	15,475,751	15,475,751
Total Expenditures	14,816,574	22,110,432	22,120,432	14,765,899	15,475,751	15,475,751
Net County Costs	5,209,475	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **3300 - TRANSPORTATION DEVELOPMENT**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **TRANSPORTATION SYSTEMS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53200 Contribution to Other Agencies	229,699	250,000	250,000	250,000	250,000	250,000
TOTAL OTHER CHARGES	229,699	250,000	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	229,699	250,000	250,000	250,000	250,000	250,000
REVENUES						
TAXES						
41410 Transportation Tax	229,699	250,000	250,000	250,000	250,000	250,000
TOTAL TAXES	229,699	250,000	250,000	250,000	250,000	250,000
TOTAL REVENUES	229,699	250,000	250,000	250,000	250,000	250,000
Total Revenues	229,699	250,000	250,000	250,000	250,000	250,000
Total Expenditures	229,699	250,000	250,000	250,000	250,000	250,000
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0340 - CO CONSOLIDATED ST LIGHT DIS**
Fund: **0340 - CO CONSOLIDATED ST LIGHT DIST**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52150 Memberships	473	473	473	473	473	473
52260 Utilities	38,725	40,000	40,000	40,269	41,000	41,000
52730 ISF Liability Premium	77	78	78	78	118	118
TOTAL SERVICES AND SUPPLIES	39,275	40,551	40,551	40,820	41,591	41,591
OTHER CHARGES						
53401 Treasury Fee	2,332	0	0	1,752	0	0
53670 IF OH Cost Plan	-665	61	61	61	1,800	1,800
53697 IF Engineering	0	8,459	8,459	0	1,105	1,105
TOTAL OTHER CHARGES	1,667	8,520	8,520	1,813	2,905	2,905
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	53,429	53,429	67,786	74,204	74,204
TOTAL INCREASES IN RESERVES	0	53,429	53,429	67,786	74,204	74,204
TOTAL EXPENDITURES	40,942	102,500	102,500	110,419	118,700	118,700
REVENUES						
TAXES						
41110 Property Tax Current Secured	80,601	79,000	79,000	66,100	77,000	77,000
41111 Property Tax Curmt Supplementl	2,367	1,800	1,800	1,855	2,000	2,000
41120 Property Tax Current Unsecured	3,776	2,900	2,900	3,411	2,900	2,900
41220 Property Tax Prior Unsecured	72	0	0	0	0	0
TOTAL TAXES	86,816	83,700	83,700	71,366	81,900	81,900
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	32,576	18,000	18,000	38,348	36,000	36,000
44103 Interest-FMV Adjustments	-11,449	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	21,127	18,000	18,000	38,348	36,000	36,000
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	16	0	0	0	0	0
45156 St Fish & Game in Lieu	14	0	0	0	0	0
45270 St Homeowners Property Tax	709	800	800	705	800	800
45380 Fed Wildlife Refuge	23	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	762	800	800	705	800	800
TOTAL REVENUES	108,705	102,500	102,500	110,419	118,700	118,700
Total Revenues	108,705	102,500	102,500	110,419	118,700	118,700
Total Expenditures	40,942	102,500	102,500	110,419	118,700	118,700
Net County Costs	-67,763	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **3000 - URBAN AREA RESIDENT ST LIGHT**
 Fund: **3000 - URBAN AREA RESIDENT ST LIGHTNG**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52130 Maintenance Structure/Imprmnt	0	2,000	2,000	2,000	2,000	2,000
52150 Memberships	157	157	157	157	157	157
52260 Utilities	14,016	15,000	15,000	15,000	15,000	15,000
52730 ISF Liability Premium	27	16	16	16	45	45
TOTAL SERVICES AND SUPPLIES	14,200	17,173	17,173	17,173	17,202	17,202
OTHER CHARGES						
53401 Treasury Fee	473	0	0	351	0	0
53550 Taxes & Assessments	47	47	47	0	0	0
53670 IF OH Cost Plan	314	891	891	891	462	462
53697 IF Engineering	0	19,760	19,760	7,513	3,314	3,314
TOTAL OTHER CHARGES	834	20,698	20,698	8,755	3,776	3,776
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	0	3,422	3,422
TOTAL INCREASES IN RESERVES	0	0	0	0	3,422	3,422
TOTAL EXPENDITURES	15,034	37,871	37,871	25,928	24,400	24,400
REVENUES						
TAXES						
41222 Prop Tx Special Assmnts Curmt	16,148	17,200	17,200	15,625	17,200	17,200
TOTAL TAXES	16,148	17,200	17,200	15,625	17,200	17,200
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,614	4,100	4,100	7,683	7,200	7,200
44103 Interest-FMV Adjustments	-1,847	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,767	4,100	4,100	7,683	7,200	7,200
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	16,571	16,571	2,620	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	16,571	16,571	2,620	0	0
TOTAL REVENUES	20,915	37,871	37,871	25,928	24,400	24,400
Total Revenues	20,915	37,871	37,871	25,928	24,400	24,400
Total Expenditures	15,034	37,871	37,871	25,928	24,400	24,400
Net County Costs	-5,881	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1922 - WATER RESOURCES**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **FLOOD CONTROL & SOIL/WATER CON**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52121 Maintenance Equipment Contract	155	160	160	160	165	165
52150 Memberships	5,500	6,667	6,667	6,667	6,667	6,667
52172 Postage	102	250	250	250	250	250
52173 Subscription-Publication	0	1,025	1,025	1,025	1,025	1,025
52180 Professional/Specialized Srvs	123,197	2,419,929	2,419,929	710,306	1,565,077	1,565,077
52190 Publication Legal Notice	0	1,000	1,000	1,000	1,000	1,000
52230 Special Departmental Expense	2,575	10,230	10,230	10,230	10,230	10,230
52232 Employment Training	660	950	950	950	950	950
52250 Transportation & Travel	30	500	500	500	500	500
52260 Utilities	512	500	500	575	600	600
52723 ISF IT Services Used	0	1,432	1,432	1,432	0	0
52730 ISF Liability Premium	2,021	1,701	1,701	1,701	4,812	4,812
TOTAL SERVICES AND SUPPLIES	134,752	2,444,344	2,444,344	734,796	1,591,276	1,591,276
OTHER CHARGES						
53614 IF Misc Non-Road	1,011	0	0	0	0	0
TOTAL OTHER CHARGES	1,011	0	0	0	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	591	0	0	299	3,702	3,702
55245 Intrafund Engineering	212,574	367,828	367,828	267,096	329,820	329,820
TOTAL INTRAFUND TRANSFERS	213,165	367,828	367,828	267,395	333,522	333,522
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	4,068	4,301	4,301	4,301	4,034	4,034
TOTAL OTHER FINANCING USES	4,068	4,301	4,301	4,301	4,034	4,034
TOTAL EXPENDITURES	352,996	2,816,473	2,816,473	1,006,492	1,928,832	1,928,832
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42500 Zoning Permits & Fees	2,085	5,000	5,000	2,780	3,475	3,475
TOTAL LICENSES, PERMITS, FRANCHISES	2,085	5,000	5,000	2,780	3,475	3,475
INTERGOVERNMENTAL REVENUES						
45111 St Grant	28,615	2,409,382	2,409,382	708,247	1,543,581	1,543,581
TOTAL INTERGOVERNMENTAL REVENUES	28,615	2,409,382	2,409,382	708,247	1,543,581	1,543,581
CHARGES FOR SERVICES						
46152 Plan & Engineering Fees	4,207	7,500	7,500	6,000	6,000	6,000
46530 IF Water Resources	194,055	195,300	195,300	195,300	206,326	206,326
TOTAL CHARGES FOR SERVICES	198,262	202,800	202,800	201,300	212,326	212,326
MISCELLANEOUS REVENUES						
47518 Contribution Frm Oth Spec Dist	0	0	0	104,081	0	0
TOTAL MISCELLANEOUS REVENUES	0	0	0	104,081	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1922 - WATER RESOURCES**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **FLOOD CONTROL & SOIL/WATER CON**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
TOTAL REVENUES	228,962	2,617,182	2,617,182	1,016,408	1,759,382	1,759,382
Total Revenues	228,962	2,617,182	2,617,182	1,016,408	1,759,382	1,759,382
Total Expenditures	352,996	2,816,473	2,816,473	1,006,492	1,928,832	1,928,832
Net County Costs	124,034	199,291	199,291	-9,916	169,450	169,450

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1923 - FLOOD CONTROL**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **FLOOD CONTROL & SOIL/WATER CON**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52179 Prof & Spec Legislatv Advocacy	24,000	28,000	28,000	28,000	28,000	28,000
TOTAL SERVICES AND SUPPLIES	24,000	28,000	28,000	28,000	28,000	28,000
TOTAL EXPENDITURES	24,000	28,000	28,000	28,000	28,000	28,000
Total Revenues	0	0	0	0	0	0
Total Expenditures	24,000	28,000	28,000	28,000	28,000	28,000
Net County Costs	24,000	28,000	28,000	28,000	28,000	28,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0320 - SUTTER COUNTY WATER AGENCY**
Fund: **0320 - SUTTER COUNTY WATER AGENCY**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52730 ISF Liability Premium	151	163	163	163	228	228
TOTAL SERVICES AND SUPPLIES	151	163	163	163	228	228
OTHER CHARGES						
53401 Treasury Fee	371	0	0	326	0	0
53648 IF Water Resources	194,055	195,300	195,300	195,300	206,326	206,326
TOTAL OTHER CHARGES	194,426	195,300	195,300	195,626	206,326	206,326
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	2,037	2,037	0	0	0
TOTAL INCREASES IN RESERVES	0	2,037	2,037	0	0	0
TOTAL EXPENDITURES	194,577	197,500	197,500	195,789	206,554	206,554
REVENUES						
TAXES						
41110 Property Tax Current Secured	188,519	175,300	175,300	156,750	180,000	180,000
41111 Property Tax Curnt Supplementl	5,826	4,200	4,200	4,520	5,000	5,000
41120 Property Tax Current Unsecured	9,057	8,600	8,600	8,315	9,500	9,500
41220 Property Tax Prior Unsecured	174	0	0	0	0	0
41625 RDA Successor Agncy-Resid Dstr	143	1,400	1,400	1,145	1,400	1,400
TOTAL TAXES	203,719	189,500	189,500	170,730	195,900	195,900
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	5,327	2,200	2,200	4,884	4,500	4,500
44103 Interest-FMV Adjustments	-1,742	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	3,585	2,200	2,200	4,884	4,500	4,500
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	38	0	0	41	0	0
45156 St Fish & Game in Lieu	34	0	0	0	0	0
45270 St Homeowners Property Tax	1,707	1,800	1,800	1,726	1,726	1,726
45380 Fed Wildlife Refuge	55	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	1,834	1,800	1,800	1,767	1,726	1,726
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
47543 Contribtn Frm Oth Agcy YC RDA	4,279	4,000	4,000	4,300	4,200	4,200
TOTAL MISCELLANEOUS REVENUES	4,279	4,000	4,000	4,300	4,200	4,200
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	14,108	228	228
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	14,108	228	228
TOTAL REVENUES	213,417	197,500	197,500	195,789	206,554	206,554

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0320 - SUTTER COUNTY WATER AGENCY**
 Fund: **0320 - SUTTER COUNTY WATER AGENCY**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	213,417	197,500	197,500	195,789	206,554	206,554
Total Expenditures	194,577	197,500	197,500	195,789	206,554	206,554
Net County Costs	-18,840	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0321 - LO CANAL OPERATIONS & MAINT**
Fund: **0321 - LO CANAL OPERATIONS & MAINTENC**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52045 Weed Control Chemicals	16,238	18,000	18,000	18,000	18,000	18,000
52166 General Supplies	898	1,500	1,500	1,500	1,500	1,500
52180 Professional/Specialized Srvs	125,213	123,003	123,003	132,203	157,587	157,587
52200 Rents & Leases Equipment	0	3,500	3,500	3,500	3,500	3,500
TOTAL SERVICES AND SUPPLIES	142,349	146,003	146,003	155,203	180,587	180,587
OTHER CHARGES						
53401 Treasury Fee	441	0	0	320	0	0
53554 Special Assessments Fees ZN#4	247	250	250	250	250	250
53555 Special Assessments Fees ZN#5	124	130	130	130	130	130
53556 Special Assessments Fees ZN#6	77	80	80	80	80	80
53557 Special Assessments Fees ZN#7	84	90	90	90	90	90
53558 Special Assessments Fees ZN#8	58	60	60	60	60	60
TOTAL OTHER CHARGES	1,031	610	610	930	610	610
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	79,821	79,821	19,893	3,815	3,815
TOTAL CAPITAL ASSETS	0	79,821	79,821	19,893	3,815	3,815
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	143,380	226,434	226,434	176,026	185,012	185,012
REVENUES						
TAXES						
41524 Prop Spec Assmnt Curnt Zn 4	41,469	36,000	36,000	35,220	37,500	37,500
41525 Prop Spec Assmnt Curnt Zn 5	14,161	14,300	14,300	13,853	14,300	14,300
41526 Prop Spec Assmnt Curnt Zn 6	23,833	25,000	25,000	20,595	25,000	25,000
41527 Prop Spec Assmnt Curnt Zn 7	28,353	30,000	30,000	28,616	30,000	30,000
41528 Prop Spec Assmnt Curnt Zn 8	19,354	20,000	20,000	19,167	20,000	20,000
41534 Prop Spec Assmnt Prior Zn 4	1,194	300	300	195	1,000	1,000
41535 Prop Spec Assmnt Prior Zn 5	60	100	100	53	100	100
41536 Prop Spec Assmnt Prior Zn 6	132	150	150	44	200	200
41537 Prop Spec Assmnt Prior Zn 7	991	450	450	228	450	450
41538 Prop Spec Assmnt Prior Zn 8	19	50	50	13	50	50
TOTAL TAXES	129,566	126,350	126,350	117,984	128,600	128,600
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	6,170	3,600	3,600	6,985	6,300	6,300
44103 Interest-FMV Adjustments	-143	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,027	3,600	3,600	6,985	6,300	6,300
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48610 Oper Trans In-from Non Major	37,857	89,156	89,156	24,414	10,654	10,654
TOTAL OTHER FINANCING SOURCES	37,857	89,156	89,156	24,414	10,654	10,654

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0321 - LO CANAL OPERATIONS & MAINTENANCE**
 Fund: **0321 - LO CANAL OPERATIONS & MAINTENANCE**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	7,328	7,328	26,643	39,458	39,458
TOTAL CANCELLATION OF OBLIGATED FB	0	7,328	7,328	26,643	39,458	39,458
TOTAL REVENUES	173,450	226,434	226,434	176,026	185,012	185,012
Total Revenues	173,450	226,434	226,434	176,026	185,012	185,012
Total Expenditures	143,380	226,434	226,434	176,026	185,012	185,012
Net County Costs	-30,070	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0395 - RIO RAMAZA COMMUNITY SRVC DI**
Fund: **0395 - RIO RAMAZA COMMUNITY SRVC DIST**
Function: **PUBLIC WAYS AND FACILITIES**
Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52045 Weed Control Chemicals	0	500	500	500	500	500
52150 Memberships	0	115	115	115	115	115
52169 Outside Printing	0	10	10	10	10	10
52170 Office Expenses	0	40	40	40	40	40
52172 Postage	72	113	113	113	113	113
52180 Professional/Specialized Svcs	32,694	28,000	28,000	26,300	28,000	28,000
52193 Prof & Spec Services Admin	3,914	5,607	5,607	3,252	4,327	4,327
52216 Prof & Spec Program Admin	0	10,910	10,910	0	0	0
52230 Special Departmental Expense	11,317	12,004	12,004	12,981	13,000	13,000
52260 Utilities	429	500	500	500	500	500
52730 ISF Liability Premium	185	188	188	188	306	306
52732 ISF Property/General Premium	17	34	34	34	69	69
TOTAL SERVICES AND SUPPLIES	48,628	58,021	58,021	44,033	46,980	46,980
OTHER CHARGES						
53401 Treasury Fee	102	0	0	51	0	0
53670 IF OH Cost Plan	142	883	883	883	547	547
TOTAL OTHER CHARGES	244	883	883	934	547	547
TOTAL EXPENDITURES	48,872	58,904	58,904	44,967	47,527	47,527
REVENUES						
TAXES						
41110 Property Tax Current Secured	2,581	3,200	3,200	2,604	3,000	3,000
41111 Property Tax Curnt Supplementl	92	50	50	60	60	60
41120 Property Tax Current Unsecured	145	150	150	228	150	150
41220 Property Tax Prior Unsecured	3	0	0	0	0	0
TOTAL TAXES	2,821	3,400	3,400	2,892	3,210	3,210
FINES, FORFEITURES, PENALTIES						
43203 Finance Charge/Late Fee	1,513	0	0	14	0	0
TOTAL FINES, FORFEITURES, PENALTIES	1,513	0	0	14	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,420	1,100	1,100	1,109	1,080	1,080
44103 Interest-FMV Adjustments	1,813	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	3,233	1,100	1,100	1,109	1,080	1,080
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	1	0	0	1	0	0
45156 St Fish & Game in Lieu	1	0	0	0	0	0
45270 St Homeowners Property Tax	27	0	0	13	0	0
45380 Fed Wildlife Refuge	1	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	30	0	0	14	0	0
CHARGES FOR SERVICES						
46114 Admin/Clerical Cost Fee	5	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0395 - RIO RAMAZA COMMUNITY SRVC DI**
 Fund: **0395 - RIO RAMAZA COMMUNITY SRVC DIST**
 Function: **PUBLIC WAYS AND FACILITIES**
 Activity: **PUBLIC WAYS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
46333 Sewer Service	5,279	3,960	3,960	5,280	5,280	5,280
TOTAL CHARGES FOR SERVICES	5,284	3,960	3,960	5,280	5,280	5,280
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	50,444	50,444	35,658	37,957	37,957
TOTAL CANCELLATION OF OBLIGATED FB	0	50,444	50,444	35,658	37,957	37,957
TOTAL REVENUES	12,881	58,904	58,904	44,967	47,527	47,527
Total Revenues	12,881	58,904	58,904	44,967	47,527	47,527
Total Expenditures	48,872	58,904	58,904	44,967	47,527	47,527
Net County Costs	35,991	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **4400 - SUTTER CO WATERWORKS DIST #1**
Fund: **4400 - SUTTER CO WATERWORKS DIST #1**
Function: **Business-Type Activities**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52060 Communications	1,681	1,650	1,650	1,791	1,990	1,990
52120 Maintenance Equipment	15,076	3,750	3,750	1,042	0	0
52121 Maintenance Equipment Contract	705	726	726	726	748	748
52135 Software License & Maintenance	915	378	378	378	378	378
52166 General Supplies	0	0	0	118	0	0
52172 Postage	694	600	600	782	875	875
52180 Professional/Specialized Srvs	101,266	73,750	73,750	126,390	115,000	115,000
52193 Prof & Spec Services Admin	17,700	32,141	32,141	32,141	25,931	25,931
52216 Prof & Spec Program Admin	1,017	28,963	28,963	360	22,291	22,291
52230 Special Departmental Expense	3,453	7,907	7,907	3,746	7,907	7,907
52260 Utilities	11,977	12,500	12,500	13,339	15,000	15,000
52730 ISF Liability Premium	0	254	254	254	333	333
52732 ISF Property/General Premium	263	540	540	540	1,101	1,101
52760 ISF IT Direct Charges	0	860	860	430	1,000	1,000
TOTAL SERVICES AND SUPPLIES	154,747	164,019	164,019	182,037	192,554	192,554
OTHER CHARGES						
53400 Interest Expense	4,141	0	0	0	0	0
53401 Treasury Fee	377	0	0	523	0	0
53670 IF OH Cost Plan	9,770	-884	-884	-884	-2,557	-2,557
TOTAL OTHER CHARGES	14,288	-884	-884	-361	-2,557	-2,557
CAPITAL ASSETS						
54302 Depreciation Expense	129,925	126,068	126,068	126,068	126,068	126,068
TOTAL CAPITAL ASSETS	129,925	126,068	126,068	126,068	126,068	126,068
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	298,960	289,203	289,203	307,744	316,065	316,065
REVENUES						
FINES, FORFEITURES, PENALTIES						
43203 Finance Charge/Late Fee	0	500	500	250	500	500
TOTAL FINES, FORFEITURES, PENALTIES	0	500	500	250	500	500
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	5,251	4,000	4,000	5,500	5,520	5,520
44103 Interest-FMV Adjustments	2,839	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	8,090	4,000	4,000	5,500	5,520	5,520
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46114 Admin/Clerical Cost Fee	-14	1,100	1,100	550	1,100	1,100
46320 Other Chgs Current Services	0	0	0	1,150	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **4400 - SUTTER CO WATERWORKS DIST #1**
 Fund: **4400 - SUTTER CO WATERWORKS DIST #1**
 Function: **Business-Type Activities**
 Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
46333 Sewer Service	147,490	157,535	157,535	157,535	157,535	157,535
TOTAL CHARGES FOR SERVICES	147,476	158,635	158,635	159,235	158,635	158,635
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	126,068	126,068	142,759	151,410	151,410
TOTAL CANCELLATION OF OBLIGATED FB	0	126,068	126,068	142,759	151,410	151,410
TOTAL REVENUES	155,566	289,203	289,203	307,744	316,065	316,065
Total Revenues	155,566	289,203	289,203	307,744	316,065	316,065
Total Expenditures	298,960	289,203	289,203	307,744	316,065	316,065
Net County Costs	143,394	0	0	0	0	0

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General
Government

Section C

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **1203 - ASSESSOR**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,099,993	1,237,537	1,237,537	1,145,430	1,326,392	1,224,261
51013 Special Pay	0	0	0	23,566	26,004	20,937
51014 Other Pay	19,066	0	0	6,132	27,893	27,893
51021 Salary Savings	0	0	0	0	-67,954	-67,954
51100 Payroll Tax-Social Security	68,041	75,834	75,834	68,366	79,046	72,989
51101 Payroll Taxes-Medicare	15,875	17,735	17,735	16,659	18,487	17,070
51110 Co Contribution Retirement	370,354	416,430	416,430	400,000	469,976	437,983
51111 Retirement Allowance	-152	0	0	0	0	0
51120 Co Contribution-Group Insuranc	257,550	288,046	288,046	283,314	293,936	285,481
51121 Contribution Def Comp/401a	5,922	9,197	9,197	6,252	8,757	7,645
51123 Co Contribution-HSA	16,941	17,430	17,430	20,832	21,789	22,827
51130 Co Contrib Unemploymnt Insrnc	4,250	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,857,840	2,062,209	2,062,209	1,970,551	2,204,326	2,049,132
SERVICES AND SUPPLIES						
52060 Communications	3,135	3,100	3,100	2,990	3,260	3,260
52090 Household Expense	0	50	50	0	100	100
52115 Misc Vehicle Maintenance	9	50	50	75	75	75
52120 Maintenance Equipment	0	200	200	0	100	100
52121 Maintenance Equipment Contract	902	929	929	929	957	957
52124 Fuel & Oil	195	600	600	600	600	600
52135 Software License & Maintenance	1,990	3,000	3,000	1,500	2,300	2,300
52150 Memberships	1,240	1,400	1,400	1,940	1,950	1,950
52169 Outside Printing	1,336	1,500	1,500	981	2,500	2,500
52170 Office Expenses	5,206	6,000	6,000	5,500	5,500	5,500
52171 Copy/Printing Costs	1,406	1,500	1,500	1,000	1,500	1,500
52172 Postage	4,821	6,000	6,000	5,000	6,000	6,000
52173 Subscription-Publication	3,166	3,000	3,000	389	400	1,100
52180 Professional/Specialized Srvs	-100	28,500	28,500	30,365	31,350	31,350
52193 Prof & Spec Services Admin	0	50	50	0	50	50
52200 Rents & Leases Equipment	280	3,000	3,000	0	0	0
52250 Transportation & Travel	7,578	8,000	8,000	9,500	9,000	9,000
52260 Utilities	3,525	26,700	26,700	22,600	25,000	25,000
52601 Fingerprints	0	100	100	49	100	100
52602 Drug Testing	0	100	100	0	100	100
52603 Physicals	0	100	100	0	100	100
52711 ISF Vehicle Maint	1,459	2,104	2,104	2,104	1,361	1,361
52712 ISF Fleet Admin	2,002	2,167	2,167	2,167	2,172	2,172
52722 ISF Equipment Replacement	3,333	3,333	3,333	3,333	3,207	3,207
52723 ISF IT Services Used	240,867	216,432	216,432	216,432	366,240	366,240
52724 ISF ID Badges	25	0	0	0	0	0
52730 ISF Liability Premium	7,916	8,690	8,690	8,690	13,518	13,518
52732 ISF Property/General Premium	1,545	2,388	2,388	2,388	4,851	4,851
52741 ISF Workers' Comp. Premium	5,692	5,229	5,229	5,229	5,791	5,791
52760 ISF IT Direct Charges	3,944	85,020	85,020	85,020	85,707	85,707
TOTAL SERVICES AND SUPPLIES	301,472	419,242	419,242	408,781	573,789	574,489
OTHER CHARGES						
54308 SBITA Interest Expense	2,444	0	0	0	0	0
54700 SBITA Expense	72,777	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER CHARGES	75,221	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	385,964	0	0	0	0	0
TOTAL CAPITAL ASSETS	385,964	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	2,465	2,938	2,938	2,938	20,397	20,397
TOTAL OTHER FINANCING USES	2,465	2,938	2,938	2,938	20,397	20,397
TOTAL EXPENDITURES	2,622,962	2,484,389	2,484,389	2,382,270	2,798,512	2,644,018
REVENUES						
CHARGES FOR SERVICES						
46117 Assessor-Service Charge	10,867	17,000	17,000	19,000	17,000	17,000
TOTAL CHARGES FOR SERVICES	10,867	17,000	17,000	19,000	17,000	17,000
MISCELLANEOUS REVENUES						
47500 Other Revenue	7,204	5,500	5,500	5,500	5,500	5,500
TOTAL MISCELLANEOUS REVENUES	7,204	5,500	5,500	5,500	5,500	5,500
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	385,964	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	385,964	0	0	0	0	0
TOTAL REVENUES	404,035	22,500	22,500	24,500	22,500	22,500
Total Revenues	404,035	22,500	22,500	24,500	22,500	22,500
Total Expenditures	2,622,962	2,484,389	2,484,389	2,382,270	2,798,512	2,644,018
Net County Costs	2,218,927	2,461,889	2,461,889	2,357,770	2,776,012	2,621,518

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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Unit Title: **1201 - AUDITOR-CONTROLLER**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	644,877	1,027,845	1,027,845	891,755	1,026,883	1,026,883
51013 Special Pay	15,404	25,622	25,622	25,075	19,800	19,800
51014 Other Pay	30,455	16,000	16,000	12,933	19,800	19,800
51020 Extra Help	75,628	43,625	43,625	59,802	83,159	83,159
51021 Salary Savings	0	-50,000	-50,000	-114,500	0	-328,000
51030 Overtime	21,726	7,500	7,500	7,317	8,000	8,000
51100 Payroll Tax-Social Security	48,717	69,477	69,477	61,345	69,979	69,979
51101 Payroll Taxes-Medicare	11,328	19,695	19,695	14,347	16,367	16,367
51110 Co Contribution Retirement	223,032	357,016	357,016	399,805	418,730	418,730
51111 Retirement Allowance	132	0	0	0	0	0
51120 Co Contribution-Group Insuranc	124,448	214,444	214,444	164,914	277,157	277,157
51121 Contribution Def Comp/401a	5,648	11,743	11,743	9,207	12,053	12,053
51123 Co Contribution-HSA	9,900	10,641	10,641	9,342	10,376	10,376
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,211,295	1,753,608	1,753,608	1,541,342	1,962,304	1,634,304
SERVICES AND SUPPLIES						
52060 Communications	2,769	2,600	2,600	2,733	2,700	2,700
52120 Maintenance Equipment	0	400	400	400	400	400
52135 Software License & Maintenance	0	500	500	3,980	500	500
52136 Computer Hardware	3,482	0	0	0	0	0
52150 Memberships	696	2,490	2,490	3,021	2,900	2,900
52169 Outside Printing	4,207	5,320	5,320	4,210	6,600	6,600
52170 Office Expenses	14,285	13,310	13,310	13,310	14,320	14,320
52171 Copy/Printing Costs	830	2,000	2,000	1,436	1,500	1,500
52172 Postage	15,113	13,800	13,800	14,736	15,300	15,300
52173 Subscription-Publication	0	500	500	500	500	500
52180 Professional/Specialized Srvs	6,903	33,500	33,500	33,500	52,000	33,500
52193 Prof & Spec Services Admin	0	100	100	100	100	100
52200 Rents & Leases Equipment	167	1,510	1,510	1,510	0	0
52225 Office Equipment	0	450	450	450	450	450
52230 Special Departmental Expense	0	0	0	774	0	0
52232 Employment Training	4,747	13,830	13,830	12,670	13,830	5,000
52250 Transportation & Travel	6,326	23,310	23,310	11,388	24,460	12,000
52260 Utilities	15,899	16,130	16,130	15,945	6,200	6,200
52601 Fingerprints	343	245	245	245	147	147
52602 Drug Testing	174	290	290	174	174	174
52722 ISF Equipment Replacement	2,121	2,121	2,121	2,121	2,333	2,333
52723 ISF IT Services Used	235,553	171,878	171,878	171,878	358,160	358,160
52724 ISF ID Badges	99	45	45	45	25	25
52730 ISF Liability Premium	4,633	5,076	5,076	5,076	7,890	7,890
52732 ISF Property/General Premium	557	1,004	1,004	1,004	1,911	1,911
52741 ISF Workers' Comp. Premium	3,426	2,975	2,975	2,975	3,537	3,537
52760 ISF IT Direct Charges	55,587	94,859	94,859	94,859	90,751	30,651
TOTAL SERVICES AND SUPPLIES	377,917	408,243	408,243	399,040	606,688	506,798
OTHER CHARGES						
53623 IF Fingerprints	175	0	0	0	0	0
54308 SBITA Interest Expense	854	0	0	0	0	0
54700 SBITA Expense	27,040	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
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	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL OTHER CHARGES	28,069	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	137,109	0	0	0	0	0
TOTAL CAPITAL ASSETS	137,109	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	13,737	14,816	14,816	14,816	28,783	28,783
TOTAL OTHER FINANCING USES	13,737	14,816	14,816	14,816	28,783	28,783
TOTAL EXPENDITURES	1,768,127	2,176,667	2,176,667	1,955,198	2,597,775	2,169,885
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46108 Vendor E-payment Fee	25,706	17,000	17,000	17,903	18,000	18,000
46109 Direct Assessment Fees	48,927	48,800	48,800	45,498	47,000	47,000
46115 Audit & Accounting Fees-Auditr	2,500	2,500	2,500	2,500	2,500	2,500
46173 Miscellaneous	0	0	0	2	0	0
TOTAL CHARGES FOR SERVICES	77,133	68,300	68,300	65,903	67,500	67,500
MISCELLANEOUS REVENUES						
47503 Contribution Frm Non Gov Agenc	0	0	0	9,248	39,469	39,469
47540 Refund	8,656	8,000	8,000	8,661	8,000	8,000
TOTAL MISCELLANEOUS REVENUES	8,656	8,000	8,000	17,909	47,469	47,469
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	137,109	0	0	0	0	0
48610 Oper Trans In-from Non Major	2,469	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	139,578	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	225,367	76,300	76,300	83,812	114,969	114,969
Total Revenues	225,367	76,300	76,300	83,812	114,969	114,969
Total Expenditures	1,768,127	2,176,667	2,176,667	1,955,198	2,597,775	2,169,885
Net County Costs	1,542,760	2,100,367	2,100,367	1,871,386	2,482,806	2,054,916

COUNTY OF SUTTER
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Unit Title: **1101 - BOARD OF SUPERVISORS**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **LEGISLATIVE AND ADMINISTRATIVE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	200,615	186,412	186,412	186,771	180,156	173,020
51014 Other Pay	0	632	632	0	0	0
51100 Payroll Tax-Social Security	13,730	13,457	13,457	13,441	13,279	12,837
51101 Payroll Taxes-Medicare	3,211	3,147	3,147	3,145	3,104	3,001
51110 Co Contribution Retirement	56,745	62,728	62,728	62,851	53,259	50,648
51111 Retirement Allowance	-271	0	0	0	0	0
51120 Co Contribution-Group Insuranc	100,217	102,412	102,412	102,394	118,047	118,012
51121 Contribution Def Comp/401a	667	6,118	6,118	6,118	6,758	6,725
51123 Co Contribution-HSA	6,998	8,748	8,748	8,748	9,338	9,338
TOTAL SALARIES AND EMPLOYEE BENEFIT	381,912	383,654	383,654	383,468	383,941	373,581
SERVICES AND SUPPLIES						
52060 Communications	5,124	6,500	6,500	5,330	6,500	6,500
52121 Maintenance Equipment Contract	341	351	351	351	362	362
52136 Computer Hardware	1,998	2,000	2,000	1,000	4,000	4,000
52169 Outside Printing	135	500	500	500	500	500
52170 Office Expenses	2,001	2,000	2,000	1,372	2,000	2,000
52171 Copy/Printing Costs	634	750	750	560	700	700
52172 Postage	602	400	400	343	450	450
52180 Professional/Specialized Srvs	0	3,000	3,000	1,500	3,000	3,000
52190 Publication Legal Notice	14,030	20,000	20,000	17,842	20,000	18,783
52200 Rents & Leases Equipment	111	500	500	250	500	500
52225 Office Equipment	5,776	2,000	2,000	1,000	2,000	2,000
52230 Special Departmental Expense	14,878	17,000	17,000	15,000	17,000	17,000
52232 Employment Training	4,402	2,000	2,000	1,000	2,000	2,000
52250 Transportation & Travel	63,119	78,500	78,500	64,681	78,500	53,500
52260 Utilities	8,150	8,000	8,000	8,500	8,500	8,500
52722 ISF Equipment Replacement	1,061	1,061	1,061	1,061	1,021	1,021
52723 ISF IT Services Used	33,139	48,057	48,057	48,057	50,388	50,388
52724 ISF ID Badges	8	0	0	0	0	0
52730 ISF Liability Premium	43,245	37,626	37,626	37,626	58,602	58,602
52732 ISF Property/General Premium	1,259	2,517	2,517	2,517	5,068	5,068
52741 ISF Workers' Comp. Premium	939	796	796	796	642	642
52760 ISF IT Direct Charges	1,337	2,688	2,688	2,688	480	480
TOTAL SERVICES AND SUPPLIES	202,289	236,246	236,246	211,974	262,213	235,996
OTHER CHARGES						
54308 SBITA Interest Expense	29	0	0	0	0	0
54700 SBITA Expense	1,997	0	0	0	0	0
TOTAL OTHER CHARGES	2,026	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	6,071	0	0	0	0	0
TOTAL CAPITAL ASSETS	6,071	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	9,711	10,420	10,420	10,420	15,743	15,743

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1101 - BOARD OF SUPERVISORS**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **LEGISLATIVE AND ADMINISTRATIVE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL OTHER FINANCING USES	9,711	10,420	10,420	10,420	15,743	15,743
TOTAL EXPENDITURES	602,009	630,320	630,320	605,862	661,897	625,320
REVENUES						
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	6,071	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	6,071	0	0	0	0	0
Total Revenues	6,071	0	0	0	0	0
Total Expenditures	602,009	630,320	630,320	605,862	661,897	625,320
Net County Costs	595,938	630,320	630,320	605,862	661,897	625,320

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1102 - COUNTY ADMINISTRATOR**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **General-Promotion**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	866,422	971,680	1,109,902	982,557	1,048,957	959,744
51013 Special Pay	11,879	0	0	16,444	22,425	19,757
51014 Other Pay	67,241	81,405	81,405	32,911	70,905	77,225
51020 Extra Help	0	20,814	20,814	33,000	94,358	52,800
51021 Salary Savings	0	-15,000	-15,000	0	0	0
51030 Overtime	0	0	0	769	0	0
51100 Payroll Tax-Social Security	49,503	57,906	66,476	60,383	66,058	58,176
51101 Payroll Taxes-Medicare	13,382	15,630	17,635	15,479	16,779	14,937
51110 Co Contribution Retirement	277,137	335,383	381,895	337,510	360,022	343,764
51111 Retirement Allowance	665	0	0	0	0	0
51120 Co Contribution-Group Insurance	111,047	133,595	175,063	172,048	132,205	103,370
51121 Contribution Def Comp/401a	5,971	9,361	10,111	12,009	7,070	7,103
51123 Co Contribution-HSA	7,966	6,777	6,777	5,814	5,666	5,188
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,411,213	1,617,551	1,855,078	1,668,924	1,824,445	1,642,064
SERVICES AND SUPPLIES						
52060 Communications	4,177	5,000	5,500	4,653	5,100	5,100
52080 Food	0	0	1,200	1,200	1,200	2,400
52121 Maintenance Equipment Contract	278	286	286	286	295	295
52135 Software License & Maintenance	211	0	0	0	0	0
52136 Computer Hardware	1,315	1,350	1,350	4,456	2,000	2,000
52150 Memberships	1,045	1,000	1,000	714	3,250	3,250
52169 Outside Printing	1,496	2,000	2,000	1,000	1,000	1,000
52170 Office Expenses	2,180	2,500	5,500	2,014	2,500	2,500
52171 Copy/Printing Costs	493	750	750	897	750	750
52172 Postage	35	150	150	75	150	150
52173 Subscription-Publication	130	400	400	705	775	775
52180 Professional/Specialized Svcs	250	2,000	62,000	18,663	19,388	35,112
52200 Rents & Leases Equipment	87	350	22,850	175	350	350
52210 Rents/Leases Structures/Ground	666	725	725	643	725	725
52225 Office Equipment	6,455	1,000	16,000	1,879	1,000	1,000
52230 Special Departmental Expense	856	1,000	6,000	851	161,000	81,000
52232 Employment Training	3,446	4,500	4,500	4,000	5,300	5,300
52250 Transportation & Travel	5,246	18,000	38,000	18,300	25,700	34,400
52251 Staff Training	0	0	5,000	2,500	2,500	5,000
52260 Utilities	4,691	4,500	8,250	8,250	8,500	8,500
52601 Fingerprints	49	0	0	0	0	0
52722 ISF Equipment Replacement	1,667	1,667	1,667	1,667	1,750	1,750
52723 ISF IT Services Used	46,816	35,154	35,154	88,238	71,185	71,185
52724 ISF ID Badges	8	0	0	0	0	0
52730 ISF Liability Premium	2,896	3,322	3,322	3,322	5,880	5,880
52732 ISF Property/General Premium	472	915	915	915	1,807	1,807
52741 ISF Workers' Comp. Premium	11,022	13,605	13,605	13,605	17,100	17,100
52760 ISF IT Direct Charges	7,138	12,494	15,494	15,494	37,642	29,742
TOTAL SERVICES AND SUPPLIES	103,125	112,668	251,618	194,502	376,847	317,071
OTHER CHARGES						
53100 Support & Care of Persons	0	0	23,800	0	26,400	0
53623 IF Fingerprints	25	0	0	0	0	0
54308 SBITA Interest Expense	37	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54700 SBITA Expense	2,613	0	0	0	0	0
TOTAL OTHER CHARGES	2,675	0	23,800	0	26,400	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	7,942	0	0	0	0	0
TOTAL CAPITAL ASSETS	7,942	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	8,138	8,768	8,768	8,768	16,594	16,594
TOTAL OTHER FINANCING USES	8,138	8,768	8,768	8,768	16,594	16,594
TOTAL EXPENDITURES	1,533,093	1,738,987	2,139,264	1,872,194	2,244,286	1,975,729
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	0	0	100,000	75,000	100,000	100,000
45306 Fed Grant	0	0	100,000	100,000	0	0
TOTAL INTERGOVERNMENTAL REVENUES	0	0	200,000	175,000	100,000	100,000
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	7,942	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	7,942	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	8,167	475,900	395,900
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	8,167	475,900	395,900
Total Revenues	7,942	0	200,000	183,167	575,900	495,900
Total Expenditures	1,533,093	1,738,987	2,139,264	1,872,194	2,244,286	1,975,729
Net County Costs	1,525,151	1,738,987	1,939,264	1,689,027	1,668,386	1,479,829

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1103 - NON-DEPARTMENTAL EXPENSES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **LEGISLATIVE AND ADMINISTRATIVE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52121 Maintenance Equipment Contract	340	350	350	150	350	350
52150 Memberships	1,825	3,000	3,000	1,825	3,125	3,125
52163 Auditing Fees	78,637	73,807	73,807	70,941	81,284	81,284
52166 General Supplies	374	5,000	5,000	0	5,000	5,000
52172 Postage	24,411	0	0	0	0	0
52179 Prof & Spec Legislatv Advocacy	141,494	139,000	139,000	154,000	149,241	149,241
52180 Professional/Specialized Srvs	189,618	200,000	200,000	215,487	200,000	200,000
52202 Prof & Spec Assessment Appeals	1,300	2,500	2,500	1,100	2,500	2,500
52225 Office Equipment	11,593	0	0	1,560	0	0
52230 Special Departmental Expense	15,181	50,000	50,000	18,000	30,000	30,000
52260 Utilities	40,862	42,000	42,000	37,000	42,000	42,000
52723 ISF IT Services Used	0	4,535	4,535	4,535	4,535	4,535
52732 ISF Property/General Premium	8,211	17,627	17,627	17,627	17,844	17,844
52760 ISF IT Direct Charges	9,629	10,394	10,394	10,394	11,268	11,268
TOTAL SERVICES AND SUPPLIES	523,475	548,213	548,213	532,619	547,147	547,147
OTHER CHARGES						
53200 Contribution to Other Agencies	1,214,066	1,217,000	1,217,000	1,230,225	1,222,000	122,000
53213 Contribution to Others	-1,088,160	12,000	12,000	11,841	12,000	12,000
TOTAL OTHER CHARGES	125,906	1,229,000	1,229,000	1,242,066	1,234,000	134,000
CAPITAL ASSETS						
TOTAL CAPITAL ASSETS	0	0	0	0	0	0
INTRAFUND TRANSFERS						
55241 Intrafund Rents/Leases	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
TOTAL INTRAFUND TRANSFERS	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	5,000	5,000	5,000	5,000	5,000
TOTAL INCREASES IN RESERVES	0	5,000	5,000	5,000	5,000	5,000
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	9,160	355	355	9,257	13,521	80,972
TOTAL OTHER FINANCING USES	9,160	355	355	9,257	13,521	80,972
TOTAL EXPENDITURES	653,541	1,777,568	1,777,568	1,783,942	1,794,668	762,119
REVENUES						
CHARGES FOR SERVICES						
46563 Interfund Audit Expense	47,614	47,510	47,510	47,510	48,299	48,299
TOTAL CHARGES FOR SERVICES	47,614	47,510	47,510	47,510	48,299	48,299
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1103 - NON-DEPARTMENTAL EXPENSES**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **LEGISLATIVE AND ADMINISTRATIVE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	47,614	47,510	47,510	47,510	48,299	48,299
Total Revenues	47,614	47,510	47,510	47,510	48,299	48,299
Total Expenditures	653,541	1,777,568	1,777,568	1,783,942	1,794,668	762,119
Net County Costs	605,927	1,730,058	1,730,058	1,736,432	1,746,369	713,820

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1209 - GENERAL REVENUES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	74,881	24,000	24,000	22,000	0	0
TOTAL OTHER CHARGES	74,881	24,000	24,000	22,000	0	0
INTRAFUND TRANSFERS						
55240 Intrafund Overhead (A-87) Cost	-762,924	-843,885	-843,885	-843,885	-255,348	-255,348
TOTAL INTRAFUND TRANSFERS	-762,924	-843,885	-843,885	-843,885	-255,348	-255,348
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	5,689,468	11,004,129	5,689,468	1,000,000	0
TOTAL INCREASES IN RESERVES	0	5,689,468	11,004,129	5,689,468	1,000,000	0
OTHER FINANCING USES						
56200 Operating Trans Out - GF	0	3,585,523	3,612,915	3,612,915	0	0
56201 O/Transfers Out-GF/Realignment	0	0	0	0	0	48,307
56216 O/Trans Out-Capital Project	5,863,678	708,717	949,514	949,514	478,274	478,274
56220 O/Trans Out-Debt Service	0	6,035,000	6,035,000	6,030,249	0	0
TOTAL OTHER FINANCING USES	5,863,678	10,329,240	10,597,429	10,592,678	478,274	526,581
TOTAL EXPENDITURES	5,175,635	15,198,823	20,781,673	15,460,261	1,222,926	271,233
REVENUES						
TAXES						
41110 Property Tax Current Secured	17,901,997	18,229,672	18,229,672	19,314,356	19,893,787	19,585,162
41111 Property Tax Curmt Supplementl	556,047	400,000	400,000	387,036	400,000	400,000
41120 Property Tax Current Unsecured	999,554	990,000	990,000	970,134	990,000	990,000
41220 Property Tax Prior Unsecured	14,618	1,000	1,000	28,603	20,000	20,000
41221 Prop Tax In-Lieu - Veh Lic Fee	12,906,318	13,300,000	13,300,000	13,749,106	13,800,000	13,491,375
41222 Prop Tx Special Assmnts Curmt	72,624	25,000	25,000	95,338	50,000	50,000
41223 Prop Tax Special Assmnts Prior	1,126	0	0	918	0	0
41227 Transient Occupancy Tax	8,440	9,000	9,000	11,205	9,000	9,000
41300 Penalty & Cost Delinquent Tax	242,564	300,000	300,000	250,000	310,000	310,000
41310 Interest Delinquent Tax	152,366	200,000	200,000	150,000	152,000	152,000
41400 Sales & Use Taxes	6,509,607	5,459,883	5,459,883	5,762,983	5,127,992	5,536,968
41620 Property Transfer Tax	447,392	350,000	350,000	550,000	450,000	450,000
41625 RDA Successor Agncy-Resid Dstr	15,080	280,000	280,000	186,182	187,000	187,000
TOTAL TAXES	39,827,733	39,544,555	39,544,555	41,455,861	41,389,779	41,181,505
LICENSES, PERMITS, FRANCHISES						
42050 Franchises	2,555,657	2,200,000	2,200,000	2,214,698	2,200,000	2,200,000
TOTAL LICENSES, PERMITS, FRANCHISES	2,555,657	2,200,000	2,200,000	2,214,698	2,200,000	2,200,000
FINES, FORFEITURES, PENALTIES						
43110 Vehicle Code Fines	462	500	500	500	500	500
43205 Red Light TVS 30%	1,240	1,500	1,500	1,500	1,500	1,500
43206 Co Share Traffic/PC 1463.001	31,184	25,000	25,000	28,000	28,000	28,000
43209 Co Share Criminal/PC 1463.001	12,602	11,000	11,000	11,000	11,000	11,000
43222 Red Light Fund/PC 1463.11	1,014	650	650	1,000	1,000	1,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1209 - GENERAL REVENUES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL FINES, FORFEITURES, PENALTIES	46,502	38,650	38,650	42,000	42,000	42,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	563,957	250,000	250,000	320,000	290,000	290,000
44102 Interest	528,184	18,000	18,000	18,000	18,000	18,000
44103 Interest-FMV Adjustments	-619,007	0	0	0	0	0
44210 Rent Land and Buildings	4,680	6,240	6,240	6,240	6,240	6,240
TOTAL REVENUE USE MONEY PROPERTY	477,814	274,240	274,240	344,240	314,240	314,240
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	3,570	0	0	3,844	0	0
45156 St Fish & Game in Lieu	3,163	0	0	0	0	0
45270 St Homeowners Property Tax	160,225	150,000	150,000	154,761	165,000	165,000
45282 St Mandated Costs	61,058	85,056	85,056	110,084	110,000	110,000
45380 Fed Wildlife Refuge	5,135	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	233,151	235,056	235,056	268,689	275,000	275,000
CHARGES FOR SERVICES						
46118 Supplemental Roll Admin Cost	153,835	155,000	155,000	155,000	160,000	160,000
46157 Property Tax Administratn Fees	560,684	565,000	565,000	545,000	565,000	565,000
46158 Collection Fee Administration	4,766	0	0	2,272	0	0
46290 Assessment Fee	35	0	0	0	0	0
46301 A-87 Costs Reimbursement	43,980	0	0	9,125	0	0
46534 Interfund Jail Medical	3,461,083	3,742,646	3,742,646	3,422,292	3,609,790	3,611,620
46540 IF OH Cost Plan MH	1,126,703	609,482	609,482	609,482	1,019,776	1,019,776
46542 IF OH Cost Plan Rd	100,858	51,808	51,808	51,808	185,573	185,573
46543 Interfund Overhead(A-87) Fleet	84,205	43,192	43,192	43,192	52,348	52,348
46544 Interfd OH (A-87) Work Comp	-1,370	12,607	12,607	12,607	-3,340	-3,340
46564 Interfd OH Child Support	33,229	38,449	38,449	38,449	-50,107	-50,107
46567 Interfd Overhd (A-87) Liabilty	20,782	9,981	9,981	9,981	12,552	12,552
46568 Interfund Overhead (A-87) IT	159,909	190,952	190,952	190,952	250,271	250,271
46569 Interfd Overhead (A-87) CSA-F	74,057	69,407	69,407	69,407	83,500	83,500
46570 Interfd Overhead (A-87) CSA-C	3,172	-291	-291	-291	5,830	5,830
46571 Interfd Overhead (A-87) CSA-D	2,503	757	757	757	8,496	8,496
46572 Inter Overhead (A-87) Airport	1,978	434	434	434	-155	-155
46577 IF OH CSA-G	7,455	1,543	1,543	1,543	3,686	3,686
46617 Interfund Overhead Cost Plan	905,690	1,632,613	1,632,613	1,632,613	2,298,028	2,298,028
TOTAL CHARGES FOR SERVICES	6,743,554	7,123,580	7,123,580	6,794,623	8,201,248	8,203,078
MISCELLANEOUS REVENUES						
44232 Tobacco Settlement	971,969	950,000	950,000	866,814	800,000	800,000
47500 Other Revenue	5,725	0	0	0	0	0
47505 Comp & Misc Insurance Refund	0	0	0	17,414	0	0
47527 Returned Check Fees	40	0	0	0	0	0
47541 Escheatment	2,604	0	0	1,366	0	0
47543 Contribtn Frm Oth Agcy YC RDA	709,192	500,000	500,000	367,981	380,000	380,000
TOTAL MISCELLANEOUS REVENUES	1,689,530	1,450,000	1,450,000	1,253,575	1,180,000	1,180,000
OTHER FINANCING SOURCES						
48610 Oper Trans In-from Non Major	127,000	0	625,193	625,193	0	0
48655 Operating Transf In-ISF's	125,000	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1209 - GENERAL REVENUES**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **FINANCE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING SOURCES	252,000	0	625,193	625,193	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	11,135,575	11,410,074	5,446,107	0	218,274
TOTAL CANCELLATION OF OBLIGATED FB	0	11,135,575	11,410,074	5,446,107	0	218,274
UNDESIGNATED FUND BALANCE						
49999 Available Fund Balance 7/1	0	15,925,947	20,781,990	16,766,260	1,118,571	3,932,337
TOTAL UNDESIGNATED FUND BALANCE	0	15,925,947	20,781,990	16,766,260	1,118,571	3,932,337
TOTAL REVENUES	51,825,941	77,927,603	83,683,338	75,211,246	54,720,838	57,546,434
Total Revenues	51,825,941	77,927,603	83,683,338	75,211,246	54,720,838	57,546,434
Total Expenditures	5,175,635	15,198,823	20,781,673	15,460,261	1,222,926	271,233
Net County Costs	-46,650,306	-62,728,780	-62,901,665	-59,750,985	-53,497,912	-57,275,201

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **9900 - CONTINGENCY**
 Fund: **0001 - GENERAL**
 Function: **N/A**
 Activity: **CONTINGENCY**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
CAPITAL ASSETS						
TOTAL CAPITAL ASSETS	0	0	0	0	0	0
PROVISIONS FOR CONTINGENCIES						
59900 Appropriation for Contingency	0	1,342,505	1,261,677	0	1,280,000	1,280,000
TOTAL PROVISIONS FOR CONTINGENCIES	0	1,342,505	1,261,677	0	1,280,000	1,280,000
Total Revenues	0	0	0	0	0	0
Total Expenditures	0	1,342,505	1,261,677	0	1,280,000	1,280,000
Net County Costs	0	1,342,505	1,261,677	0	1,280,000	1,280,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2401 - EMERGENCY SERVICES**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	177,925	326,045	334,795	293,188	349,808	349,808
51013 Special Pay	0	0	0	3,918	4,127	4,127
51014 Other Pay	13,826	31,423	31,423	13,216	27,471	27,471
51020 Extra Help	12,905	0	0	0	0	0
51021 Salary Savings	0	-25,000	-25,000	0	0	0
51030 Overtime	40,097	0	0	1,030	0	0
51100 Payroll Tax-Social Security	14,800	20,527	20,527	17,911	23,344	23,344
51101 Payroll Taxes-Medicare	3,461	4,801	4,801	4,189	5,460	5,460
51110 Co Contribution Retirement	59,829	101,763	101,763	68,278	129,505	129,505
51120 Co Contribution-Group Insurance	41,344	95,745	95,745	49,394	78,957	78,957
51121 Contribution Def Comp/401a	0	1,965	1,965	1,100	1,959	1,959
51123 Co Contribution-HSA	1,891	1,938	1,938	2,251	2,075	2,075
TOTAL SALARIES AND EMPLOYEE BENEFIT	366,078	559,207	567,957	454,475	622,706	622,706
SERVICES AND SUPPLIES						
52050 Clothing & Personal	1,140	3,000	34,666	34,616	3,000	1,500
52052 Communication Equipment	0	20,000	65,018	100,643	41,595	41,595
52060 Communications	21,432	14,920	14,920	14,874	17,720	17,720
52080 Food	731	0	0	223	150	75
52090 Household Expense	182	150	150	149	210	210
52111 Outside Refurbish/Repair	0	0	0	26	0	0
52115 Misc Vehicle Maintenance	216	400	400	100	432	444
52120 Maintenance Equipment	1,130	3,000	18,061	8,131	6,000	3,000
52121 Maintenance Equipment Contract	15	16	16	16	17	17
52124 Fuel & Oil	3,913	5,000	5,000	5,022	7,500	5,500
52135 Software License & Maintenance	21,037	38,000	143,204	143,694	38,500	38,500
52136 Computer Hardware	8,936	7,800	7,800	6,500	5,000	2,500
52150 Memberships	579	400	400	665	620	620
52166 General Supplies	0	0	66,132	66,201	0	0
52168 Rodent Control	0	0	0	6	0	0
52169 Outside Printing	175	5,000	8,744	6,492	5,000	3,000
52170 Office Expenses	1,956	5,000	10,144	9,209	5,000	3,000
52171 Copy/Printing Costs	303	1,000	1,000	992	1,000	1,000
52172 Postage	17	100	100	33	100	100
52173 Subscription-Publication	60	0	0	0	0	0
52180 Professional/Specialized Svcs	239,945	136,821	198,710	148,740	91,000	26,000
52190 Publication Legal Notice	0	250	250	150	250	250
52193 Prof & Spec Services Admin	0	10	10	5	0	0
52200 Rents & Leases Equipment	209	0	0	400	2,000	2,000
52213 Special Dept Expense Flood	0	0	15,564	15,964	0	0
52220 Small Tools	30,735	2,000	2,000	10,077	2,500	1,500
52225 Office Equipment	3,322	5,000	5,000	41,877	5,000	2,500
52230 Special Departmental Expense	6,028	3,000	3,000	6,100	8,500	7,500
52232 Employment Training	1,198	5,000	5,000	10,000	11,000	9,500
52250 Transportation & Travel	2,500	2,500	2,500	2,500	3,000	2,000
52260 Utilities	2,683	2,100	2,100	1,923	2,100	2,100
52601 Fingerprints	0	49	49	98	0	0
52602 Drug Testing	0	58	58	58	0	0
52603 Physicals	0	37	37	37	0	0
52711 ISF Vehicle Maint	2,037	2,713	2,713	2,713	1,899	1,899

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2401 - EMERGENCY SERVICES**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52712 ISF Fleet Admin	1,335	1,445	1,445	1,445	3,620	3,620
52722 ISF Equipment Replacement	909	909	909	909	1,604	1,604
52723 ISF IT Services Used	49,827	64,797	64,797	64,797	75,762	75,762
52724 ISF ID Badges	0	0	0	16	0	0
52730 ISF Liability Premium	3,039	3,672	3,672	3,672	7,938	7,938
52732 ISF Property/General Premium	341	786	786	786	3,154	3,154
52741 ISF Workers' Comp. Premium	750	784	784	784	1,122	1,122
52760 ISF IT Direct Charges	1,171	14,913	14,913	14,913	1,272	1,272
TOTAL SERVICES AND SUPPLIES	407,851	350,630	700,052	725,556	353,565	268,502
OTHER CHARGES						
53217 Contrib Oth Agency Yuba City	0	0	0	61,000	70,000	70,000
53410 Bad Debt Expense	0	0	0	904	0	0
53623 IF Fingerprints	0	25	25	0	0	0
53670 IF OH Cost Plan	24,420	29,553	29,553	29,553	60,379	60,379
54308 SBITA Interest Expense	178	0	0	0	0	0
54700 SBITA Expense	12,434	0	0	0	0	0
TOTAL OTHER CHARGES	37,032	29,578	29,578	91,457	130,379	130,379
CAPITAL ASSETS						
54101 Capital Asset-Land Imprvmnt	0	0	20,000	18,430	0	0
54301 Capital Asset-Equipment	121,833	0	144,717	167,967	0	0
54701 SBITA Asset-Initial	37,794	0	0	0	0	0
TOTAL CAPITAL ASSETS	159,627	0	164,717	186,397	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Svcs	-3,234	-3,000	-3,000	-2,620	-3,500	-3,500
55238 Intrafund Other	0	0	0	9,000	9,000	9,000
TOTAL INTRAFUND TRANSFERS	-3,234	-3,000	-3,000	6,380	5,500	5,500
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	83,120	0	10,200	10,200	10,000	10,000
56220 O/Trans Out-Debt Service	2,283	2,876	2,876	2,876	18,983	18,983
TOTAL OTHER FINANCING USES	85,403	2,876	13,076	13,076	28,983	28,983
TOTAL EXPENDITURES	1,052,757	939,291	1,472,380	1,477,341	1,141,133	1,056,070
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	168,210	175,000	419,954	399,381	256,580	256,580
45306 Fed Grant	150,276	39,705	232,263	401,836	169,573	169,573
45394 Fed Other Aid	206,103	151,082	151,082	151,082	144,622	144,622
TOTAL INTERGOVERNMENTAL REVENUES	524,589	365,787	803,299	952,299	570,775	570,775
CHARGES FOR SERVICES						
46280 Mutual Assistance	60,733	25,000	25,000	0	10,000	10,000
46575 IF Admin-Misc Depts	74,715	67,000	67,000	19,427	72,000	72,000
TOTAL CHARGES FOR SERVICES	135,448	92,000	92,000	19,427	82,000	82,000
MISCELLANEOUS REVENUES						
47503 Contribution Frm Non Gov Agenc	668	750	750	4,458	4,000	4,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2401 - EMERGENCY SERVICES**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL MISCELLANEOUS REVENUES	668	750	750	4,458	4,000	4,000
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	37,794	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	37,794	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	75,577	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	75,577	0	0	0
TOTAL REVENUES	698,499	458,537	971,626	976,184	656,775	656,775
Total Revenues	698,499	458,537	971,626	976,184	656,775	656,775
Total Expenditures	1,052,757	939,291	1,472,380	1,477,341	1,141,133	1,056,070
Net County Costs	354,258	480,754	500,754	501,157	484,358	399,295

State Controller
County Budget Act
SCHEDULE 9

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2402 - FIRE SERVICES ADMINISTRATION**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	143,324	152,466	152,466	147,612	151,884	151,884
51013 Special Pay	7,384	8,583	8,583	8,341	8,554	8,554
51014 Other Pay	32,174	7,944	7,944	7,750	17,944	17,944
51030 Overtime	2,161	0	0	3,577	0	0
51100 Payroll Tax-Social Security	11,305	10,490	10,490	8,881	10,453	10,453
51101 Payroll Taxes-Medicare	2,681	2,454	2,454	2,509	2,446	2,446
51110 Co Contribution Retirement	63,557	78,883	78,883	57,488	85,290	85,290
51120 Co Contribution-Group Insuranc	18,270	18,689	18,689	19,988	21,651	21,651
51121 Contribution Def Comp/401a	0	655	655	0	653	653
51123 Co Contribution-HSA	1,891	1,938	1,938	2,012	2,075	2,075
TOTAL SALARIES AND EMPLOYEE BENEFIT	282,747	282,102	282,102	258,158	300,950	300,950
SERVICES AND SUPPLIES						
52050 Clothing & Personal	1,707	2,500	2,500	2,150	2,500	2,500
52060 Communications	1,853	1,600	1,600	1,428	1,640	1,640
52080 Food	264	0	0	0	0	0
52090 Household Expense	182	150	150	174	210	210
52111 Outside Refurbish/Repair	71	5,000	5,000	2,705	4,000	4,000
52115 Misc Vehicle Maintenance	270	400	400	407	400	400
52120 Maintenance Equipment	1,370	2,225	2,225	2,204	2,225	2,225
52121 Maintenance Equipment Contract	17	17	17	17	18	18
52124 Fuel & Oil	5,936	5,000	5,000	5,021	5,200	5,200
52136 Computer Hardware	0	500	500	300	500	500
52140 Medical Dental Lab Supplies	366	0	0	0	100	100
52150 Memberships	775	1,115	1,115	1,097	1,115	1,115
52169 Outside Printing	175	200	200	140	200	200
52170 Office Expenses	288	200	200	248	250	250
52171 Copy/Printing Costs	303	510	510	367	510	510
52172 Postage	0	75	75	57	50	50
52173 Subscription-Publication	2,155	2,070	2,070	1,750	2,100	2,100
52180 Professional/Specialized Srvs	0	500	500	300	500	500
52193 Prof & Spec Services Admin	0	10	10	5	0	0
52200 Rents & Leases Equipment	209	0	0	310	504	504
52220 Small Tools	188	400	400	689	500	500
52225 Office Equipment	0	100	100	90	100	100
52230 Special Departmental Expense	7	0	0	0	0	0
52232 Employment Training	1,345	1,500	1,500	1,435	1,500	1,500
52250 Transportation & Travel	1,406	1,500	1,500	1,394	1,500	1,500
52260 Utilities	1,559	1,500	1,500	1,511	1,600	1,600
52601 Fingerprints	0	0	0	0	49	49
52602 Drug Testing	0	0	0	0	58	58
52603 Physicals	0	0	0	0	986	986
52711 ISF Vehicle Maint	1,648	4,835	4,835	4,835	1,537	1,537
52712 ISF Fleet Admin	667	722	722	722	724	724
52722 ISF Equipment Replacement	152	151	151	151	0	0
52723 ISF IT Services Used	5,066	8,164	8,164	8,164	7,703	7,703
52724 ISF ID Badges	0	0	0	8	8	8
52730 ISF Liability Premium	7,338	6,639	6,639	6,639	12,027	12,027
52732 ISF Property/General Premium	403	11,188	11,188	11,188	10,054	10,054
52741 ISF Workers' Comp. Premium	492	670	670	670	525	525

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2402 - FIRE SERVICES ADMINISTRATION**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
52760 ISF IT Direct Charges	850	1,268	1,268	1,268	980	980
TOTAL SERVICES AND SUPPLIES	37,062	60,709	60,709	57,444	61,873	61,873
OTHER CHARGES						
53623 IF Fingerprints	0	0	0	0	25	25
53670 IF OH Cost Plan	5,827	5,480	5,480	5,480	22,843	22,843
54308 SBITA Interest Expense	5	0	0	0	0	0
54700 SBITA Expense	333	0	0	0	0	0
TOTAL OTHER CHARGES	6,165	5,480	5,480	5,480	22,868	22,868
CAPITAL ASSETS						
54701 SBITA Asset-Initial	1,012	0	0	0	0	0
TOTAL CAPITAL ASSETS	1,012	0	0	0	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	3,234	3,000	3,000	2,520	3,500	3,500
TOTAL INTRAFUND TRANSFERS	3,234	3,000	3,000	2,520	3,500	3,500
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	906	1,071	1,071	1,071	2,019	2,019
TOTAL OTHER FINANCING USES	906	1,071	1,071	1,071	2,019	2,019
TOTAL EXPENDITURES	331,126	352,362	352,362	324,673	391,210	391,210
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45316 Fed FEMA Funds	7,657	0	0	0	0	0
45664 Other Governmental Agencies	2,369	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	10,026	0	0	0	0	0
CHARGES FOR SERVICES						
46280 Mutual Assistance	20,811	20,000	20,000	0	10,000	10,000
46573 IF Building Inspection	10,107	7,500	7,500	11,412	10,000	10,000
TOTAL CHARGES FOR SERVICES	30,918	27,500	27,500	11,412	20,000	20,000
MISCELLANEOUS REVENUES						
47503 Contribution Frm Non Gov Agenc	1,850	750	750	1,273	1,000	1,000
TOTAL MISCELLANEOUS REVENUES	1,850	750	750	1,273	1,000	1,000
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	1,012	0	0	0	0	0
48610 Oper Trans In-from Non Major	14,809	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	15,821	0	0	0	0	0
TOTAL REVENUES	58,615	28,250	28,250	12,685	21,000	21,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2402 - FIRE SERVICES ADMINISTRATION**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	58,615	28,250	28,250	12,685	21,000	21,000
Total Expenditures	331,126	352,362	352,362	324,673	391,210	391,210
Net County Costs	272,511	324,112	324,112	311,988	370,210	370,210

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0305 - COUNTY SERVICE AREA F**
Fund: **0305 - COUNTY SERVICE AREA F**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,212,013	1,406,732	1,406,732	1,322,900	1,655,598	1,655,598
51013 Special Pay	39,211	50,023	50,023	46,658	55,079	55,079
51014 Other Pay	172,116	16,729	16,729	26,000	17,847	17,847
51020 Extra Help	3,636	37,808	37,808	132,093	149,448	149,448
51030 Overtime	472,904	270,000	270,000	465,843	270,000	270,000
51100 Payroll Tax-Social Security	115,807	110,245	110,245	105,862	133,585	133,585
51101 Payroll Taxes-Medicare	27,198	25,784	25,784	25,433	31,245	31,245
51110 Co Contribution Retirement	584,594	899,476	899,476	501,219	1,175,912	1,175,912
51120 Co Contribution-Group Insuranc	172,829	267,803	267,803	164,231	254,637	254,637
51121 Contribution Def Comp/401a	4,787	10,480	10,480	4,625	10,448	10,448
51123 Co Contribution-HSA	12,324	11,592	11,592	12,768	15,567	15,567
51130 Co Contrib Unemploymnt Insrnc	11,511	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	2,828,930	3,106,672	3,106,672	2,807,632	3,769,366	3,769,366
SERVICES AND SUPPLIES						
52050 Clothing & Personal	64,891	46,100	46,100	45,958	46,100	46,100
52052 Communication Equipment	68,045	0	23,251	23,250	0	0
52060 Communications	13,980	11,800	11,800	11,285	11,800	11,800
52080 Food	696	0	0	141	0	0
52090 Household Expense	10,820	5,800	5,800	6,068	5,800	5,800
52111 Outside Refurbish/Repair	104,639	95,149	95,149	95,122	95,149	95,149
52120 Maintenance Equipment	43,998	25,000	25,000	25,003	25,000	25,000
52121 Maintenance Equipment Contract	1,130	1,165	1,165	1,165	1,201	1,201
52124 Fuel & Oil	65,530	60,000	60,000	59,939	66,000	66,000
52128 Outside Vehicle Repair	10,797	9,000	9,000	9,000	9,000	9,000
52130 Maintenance Structure/Imprvmt	8,565	7,000	7,000	5,223	5,000	5,000
52135 Software License & Maintenance	6,306	4,500	4,500	4,475	5,000	5,000
52136 Computer Hardware	650	500	500	300	500	500
52140 Medical Dental Lab Supplies	9,567	6,000	6,000	7,000	9,000	9,000
52150 Memberships	2,466	3,000	3,000	2,990	3,300	3,300
52168 Rodent Control	0	0	0	1,725	2,000	2,000
52169 Outside Printing	0	750	750	750	750	750
52170 Office Expenses	622	1,000	1,000	908	1,000	1,000
52171 Copy/Printing Costs	851	1,500	1,500	1,400	1,500	1,500
52172 Postage	684	300	300	127	400	400
52173 Subscription-Publication	565	1,300	1,300	1,000	1,300	1,300
52180 Professional/Specialized Srvs	16,959	6,100	40,595	39,294	6,100	6,100
52193 Prof & Spec Services Admin	0	50	50	25	0	0
52200 Rents & Leases Equipment	0	0	0	10	0	0
52203 Prof & Spec Volunteers	151,061	51,941	51,941	39,031	54,000	54,000
52220 Small Tools	38,129	26,900	26,900	26,778	36,900	36,900
52230 Special Departmental Expense	9,439	12,000	12,000	11,997	12,000	12,000
52232 Employment Training	10,144	14,000	14,000	13,995	14,000	14,000
52237 Special Department Exp-Other	1,980	0	0	179	0	0
52250 Transportation & Travel	496	2,000	2,000	1,750	500	500
52251 Staff Training	0	0	0	0	18,000	18,000
52260 Utilities	21,402	22,500	22,500	22,409	24,750	24,750
52601 Fingerprints	490	490	490	441	490	490
52602 Drug Testing	880	580	580	498	580	580
52603 Physicals	5,935	5,970	5,970	5,737	9,860	9,860

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0305 - COUNTY SERVICE AREA F**
Fund: **0305 - COUNTY SERVICE AREA F**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52711 ISF Vehicle Maint	5,880	7,021	7,021	7,021	5,481	5,481
52712 ISF Fleet Admin	4,671	5,058	5,058	5,058	5,070	5,070
52722 ISF Equipment Replacement	1,213	1,213	1,213	1,213	438	438
52723 ISF IT Services Used	29,413	36,059	36,059	36,059	44,724	44,724
52724 ISF ID Badges	16	0	0	0	0	0
52730 ISF Liability Premium	27,640	33,948	33,948	33,948	331,905	331,905
52732 ISF Property/General Premium	26,948	20,996	20,996	20,996	43,017	43,017
52741 ISF Workers' Comp. Premium	596,326	442,498	442,498	442,498	502,812	502,812
52760 ISF IT Direct Charges	2,786	16,434	16,434	16,434	7,431	7,431
TOTAL SERVICES AND SUPPLIES	1,366,610	985,622	1,043,368	1,028,200	1,407,858	1,407,858
OTHER CHARGES						
53401 Treasury Fee	-221	200	200	204	0	0
53410 Bad Debt Expense	0	0	0	3,963	0	0
53550 Taxes & Assessments	1,645	1,750	1,750	998	1,500	1,500
53623 IF Fingerprints	250	250	250	200	250	250
53670 IF OH Cost Plan	74,057	69,407	69,407	69,407	83,500	83,500
53682 IF Trans Out-Admin Expens	67,831	60,000	60,000	56,765	60,000	60,000
54308 SBITA Interest Expense	98	0	0	0	0	0
54700 SBITA Expense	6,848	0	0	0	0	0
TOTAL OTHER CHARGES	150,508	131,607	131,607	131,537	145,250	145,250
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	738,561	0	27,392	27,392	0	0
54301 Capital Asset-Equipment	17,185	0	5,637	5,636	0	0
54701 SBITA Asset-Initial	20,817	0	0	0	0	0
TOTAL CAPITAL ASSETS	776,563	0	33,029	33,028	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	30,769	32,690	32,690	32,690	52,679	52,679
TOTAL OTHER FINANCING USES	30,769	32,690	32,690	32,690	52,679	52,679
TOTAL EXPENDITURES	5,153,380	4,256,591	4,347,366	4,033,087	5,375,153	5,375,153
REVENUES						
TAXES						
41110 Property Tax Current Secured	1,762,921	1,680,000	1,680,000	1,800,000	1,810,000	1,810,000
41111 Property Tax Curmt Supplementl	53,108	18,500	18,500	17,500	20,000	20,000
41120 Property Tax Current Unsecured	84,814	82,800	82,800	87,966	83,100	83,100
41220 Property Tax Prior Unsecured	1,614	0	0	0	0	0
41225 Fire Special Tax	279,163	283,500	283,500	295,000	279,400	279,400
41226 Fire Special Tax Prior	8,526	7,800	7,800	7,500	8,300	8,300
41625 RDA Successor Agncy-Resid Dstr	80	0	0	0	0	0
TOTAL TAXES	2,190,226	2,072,600	2,072,600	2,207,966	2,200,800	2,200,800
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
FINES, FORFEITURES, PENALTIES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0305 - COUNTY SERVICE AREA F**
Fund: **0305 - COUNTY SERVICE AREA F**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
43202 Adm Citatn-Dangerous Fireworks	20,100	15,000	15,000	0	5,000	5,000
TOTAL FINES, FORFEITURES, PENALTIES	20,100	15,000	15,000	0	5,000	5,000
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	-3,829	2,000	2,000	2,622	1,000	1,000
44103 Interest-FMV Adjustments	-29,186	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-33,015	2,000	2,000	2,622	1,000	1,000
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	353	0	0	0	0	0
45156 St Fish & Game in Lieu	315	0	0	0	0	0
45270 St Homeowners Property Tax	15,933	16,186	16,186	16,000	16,000	16,000
45306 Fed Grant	162,519	0	0	57,619	0	0
45316 Fed FEMA Funds	1,099	0	0	0	0	0
45380 Fed Wildlife Refuge	511	0	0	0	0	0
45664 Other Governmental Agencies	33,037	1,000	1,000	1,972	2,000	2,000
TOTAL INTERGOVERNMENTAL REVENUES	213,767	17,186	17,186	75,591	18,000	18,000
CHARGES FOR SERVICES						
46159 Fire Cost Recovery	40,893	18,000	18,000	16,642	20,000	20,000
46280 Mutual Assistance	292,506	74,000	74,000	85,898	74,000	74,000
46327 Live Oak City Fire Contract	872,377	656,880	656,880	798,343	820,000	820,000
46573 IF Building Inspection	0	0	0	121	0	0
46575 IF Admin-Misc Depts	3,878	48,620	48,620	39,395	131,735	131,735
TOTAL CHARGES FOR SERVICES	1,209,654	797,500	797,500	940,399	1,045,735	1,045,735
MISCELLANEOUS REVENUES						
47503 Contribution Frm Non Gov Agenc	7,216	0	0	13,889	5,000	5,000
47505 Comp & Misc Insurance Refund	30,037	0	0	2,333	0	0
TOTAL MISCELLANEOUS REVENUES	37,253	0	0	16,222	5,000	5,000
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	1,517	0	0	0	0	0
48400 Sale of Capital Assets	3,663	0	0	0	0	0
48402 SBITA Proceeds-Initial	20,817	0	0	0	0	0
48500 Long Term Debt Proceeds	689,812	0	0	0	0	0
48600 O/T in - from GF	0	0	27,392	27,392	0	0
48610 Oper Trans In-from Non Major	775,259	1,325,000	1,325,000	762,895	2,099,618	2,099,618
48615 Operating Trans in frm TC/PS	24,057	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	1,515,125	1,325,000	1,352,392	790,287	2,099,618	2,099,618
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	27,305	90,688	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	27,305	90,688	0	0	0
TOTAL REVENUES	5,153,110	4,256,591	4,347,366	4,033,087	5,375,153	5,375,153
Total Revenues	5,153,110	4,256,591	4,347,366	4,033,087	5,375,153	5,375,153
Total Expenditures	5,153,380	4,256,591	4,347,366	4,033,087	5,375,153	5,375,153
Net County Costs	270	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0309 - CNTY SERVICE AREA C-E NICOLA**
Fund: **0309 - CNTY SERVICE AREA C-E NICOLAUS**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52050 Clothing & Personal	6,618	11,000	14,601	14,251	15,000	15,000
52052 Communication Equipment	3,852	4,000	5,019	5,158	4,000	4,000
52060 Communications	7,339	6,750	6,750	7,451	8,350	8,350
52090 Household Expense	151	1,800	1,800	1,503	1,800	1,800
52111 Outside Refurbish/Repair	5,619	15,650	15,650	15,671	15,650	15,650
52120 Maintenance Equipment	8,927	7,050	7,050	9,800	7,050	7,050
52124 Fuel & Oil	3,854	8,000	8,000	7,841	8,000	8,000
52128 Outside Vehicle Repair	0	4,000	4,000	1,470	4,000	4,000
52130 Maintenance Structure/Imprvmt	650	12,000	12,000	7,661	12,000	12,000
52135 Software License & Maintenance	2,203	2,200	2,200	1,549	2,200	2,200
52136 Computer Hardware	0	3,000	3,000	2,812	3,000	3,000
52140 Medical Dental Lab Supplies	3,897	5,000	5,000	4,958	5,000	5,000
52150 Memberships	0	1,200	1,200	1,180	1,200	1,200
52168 Rodent Control	0	0	0	434	800	800
52169 Outside Printing	111	200	200	150	200	200
52170 Office Expenses	34	200	200	209	200	200
52172 Postage	0	20	20	10	20	20
52173 Subscription-Publication	0	1,000	1,000	300	200	200
52203 Prof & Spec Volunteers	4,202	15,000	15,000	11,842	15,000	15,000
52220 Small Tools	5,349	19,600	19,600	17,816	22,600	22,600
52230 Special Departmental Expense	735	12,000	12,000	11,528	12,000	12,000
52232 Employment Training	565	5,000	5,000	3,774	5,000	5,000
52250 Transportation & Travel	3,600	4,800	4,800	3,600	3,600	3,600
52260 Utilities	5,610	7,000	7,000	6,926	10,000	10,000
52601 Fingerprints	49	490	490	343	490	490
52602 Drug Testing	98	580	580	945	580	580
52603 Physicals	1,120	5,970	5,970	4,000	9,860	9,860
52730 ISF Liability Premium	5,865	7,374	7,374	7,374	6,820	6,820
52732 ISF Property/General Premium	8,870	7,469	7,469	7,469	14,697	14,697
52741 ISF Workers' Comp. Premium	1,685	944	944	944	2,010	2,010
TOTAL SERVICES AND SUPPLIES	81,003	169,297	173,917	158,969	191,327	191,327
OTHER CHARGES						
53401 Treasury Fee	1,688	1,300	1,300	1,204	0	0
53550 Taxes & Assessments	0	40	40	20	40	40
53623 IF Fingerprints	50	250	250	175	250	250
53628 IF Admin - Misc Depts	1,939	24,310	24,310	19,698	62,349	62,349
53670 IF OH Cost Plan	3,172	-291	-291	-291	5,830	5,830
53682 IF Trans Out-Admin Expens	3,308	3,500	3,500	2,471	6,000	6,000
TOTAL OTHER CHARGES	10,157	29,109	29,109	23,277	74,469	74,469
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	116,036	0	148,462	148,462	0	0
54301 Capital Asset-Equipment	0	0	0	0	39,345	39,345
TOTAL CAPITAL ASSETS	116,036	0	148,462	148,462	39,345	39,345
INCREASES IN RESERVES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0309 - CNTY SERVICE AREA C-E NICOLA**
 Fund: **0309 - CNTY SERVICE AREA C-E NICOLAUS**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
59995 Increase in Obligated F/B	0	60,394	60,394	103,182	0	0
TOTAL INCREASES IN RESERVES	0	60,394	60,394	103,182	0	0
TOTAL EXPENDITURES	207,196	258,800	411,882	433,890	305,141	305,141
REVENUES						
TAXES						
41110 Property Tax Current Secured	258,085	220,000	220,000	320,000	250,000	250,000
41111 Property Tax Curmt Supplementl	7,697	3,500	3,500	3,450	5,946	5,946
41120 Property Tax Current Unsecured	12,250	10,000	10,000	13,492	11,896	11,896
41220 Property Tax Prior Unsecured	237	0	0	0	0	0
TOTAL TAXES	278,269	233,500	233,500	336,942	267,842	267,842
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	23,559	15,000	15,000	24,483	13,600	13,600
44103 Interest-FMV Adjustments	-16,624	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	6,935	15,000	15,000	24,483	13,600	13,600
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	52	0	0	0	0	0
45156 St Fish & Game in Lieu	45	0	0	0	0	0
45270 St Homeowners Property Tax	2,301	2,300	2,300	2,200	2,300	2,300
45380 Fed Wildlife Refuge	74	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	2,472	2,300	2,300	2,200	2,300	2,300
CHARGES FOR SERVICES						
46280 Mutual Assistance	0	8,000	8,000	0	8,000	8,000
TOTAL CHARGES FOR SERVICES	0	8,000	8,000	0	8,000	8,000
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	153,082	0	13,399	13,399
TOTAL CANCELLATION OF OBLIGATED FB	0	0	153,082	0	13,399	13,399
TOTAL REVENUES	287,676	258,800	411,882	363,625	305,141	305,141
Total Revenues	287,676	258,800	411,882	363,625	305,141	305,141
Total Expenditures	207,196	258,800	411,882	433,890	305,141	305,141
Net County Costs	-80,480	0	0	70,265	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0311 - CNTY SRVC AREA D-PLEASANT GR**
Fund: **0311 - CNTY SRVC AREA D-PLEASANT GROV**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52050 Clothing & Personal	6,847	9,100	12,701	12,700	15,000	15,000
52052 Communication Equipment	2,304	4,000	4,000	5,158	4,000	4,000
52060 Communications	6,368	6,050	6,620	6,771	7,181	7,181
52090 Household Expense	272	200	200	717	1,040	1,040
52111 Outside Refurbish/Repair	41,687	21,000	21,000	22,990	21,000	21,000
52120 Maintenance Equipment	8,472	10,800	10,800	9,608	10,800	10,800
52124 Fuel & Oil	15,536	10,000	10,000	10,026	10,000	10,000
52128 Outside Vehicle Repair	0	6,400	6,400	2,500	6,400	6,400
52130 Maintenance Structure/Imprvmt	149	1,700	1,700	1,500	1,700	1,700
52135 Software License & Maintenance	2,203	2,200	2,200	1,549	2,200	2,200
52136 Computer Hardware	0	3,000	3,000	2,750	3,000	3,000
52140 Medical Dental Lab Supplies	2,557	5,000	5,000	3,624	5,000	5,000
52150 Memberships	0	1,500	1,500	1,450	1,500	1,500
52169 Outside Printing	111	200	200	150	200	200
52170 Office Expenses	117	200	200	109	200	200
52172 Postage	0	20	20	10	20	20
52173 Subscription-Publication	0	200	200	50	600	600
52203 Prof & Spec Volunteers	8,170	20,000	20,000	11,395	20,000	20,000
52210 Rents/Leases Structures/Ground	0	36,000	36,000	34,400	0	0
52220 Small Tools	8,343	18,000	18,000	16,722	22,000	22,000
52225 Office Equipment	0	1,000	1,000	750	1,000	1,000
52230 Special Departmental Expense	315	8,800	8,800	6,528	8,800	8,800
52232 Employment Training	1,112	4,250	4,250	4,024	4,250	4,250
52250 Transportation & Travel	3,600	4,800	4,800	3,600	3,600	3,600
52260 Utilities	11,335	9,500	9,500	10,266	12,500	12,500
52601 Fingerprints	147	490	490	294	490	490
52602 Drug Testing	100	580	580	340	580	580
52603 Physicals	1,095	5,970	5,970	4,069	9,860	9,860
52730 ISF Liability Premium	6,418	9,392	9,392	9,392	10,341	10,341
52732 ISF Property/General Premium	14,079	10,569	10,569	10,569	20,832	20,832
52741 ISF Workers' Comp. Premium	20,230	2,042	2,042	2,042	2,514	2,514
52760 ISF IT Direct Charges	0	0	0	0	460	460
TOTAL SERVICES AND SUPPLIES	161,567	212,963	217,134	196,053	207,068	207,068
OTHER CHARGES						
53401 Treasury Fee	1,907	1,700	1,700	1,534	0	0
53623 IF Fingerprints	50	250	250	125	250	250
53628 IF Admin - Misc Depts	1,939	24,310	24,310	19,698	69,386	69,386
53670 IF OH Cost Plan	2,503	757	757	757	8,496	8,496
53682 IF Trans Out-Admin Expens	3,575	3,500	3,500	2,315	6,000	6,000
54307 Interest Expense - Lease	117	0	0	0	1,290	1,290
TOTAL OTHER CHARGES	10,091	30,517	30,517	24,429	85,422	85,422
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	116,036	0	148,462	148,462	0	0
54301 Capital Asset-Equipment	0	0	0	0	46,445	46,445
54602 Lease - Struc & Imprv	26,283	0	0	0	34,711	34,711

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0311 - CNTY SRVC AREA D-PLEASANT GR**
Fund: **0311 - CNTY SRVC AREA D-PLEASANT GROV**
Function: **PUBLIC PROTECTION**
Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL CAPITAL ASSETS	142,319	0	148,462	148,462	81,156	81,156
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	35,820	35,820	92,331	0	0
TOTAL INCREASES IN RESERVES	0	35,820	35,820	92,331	0	0
OTHER FINANCING USES						
54699 Lease Asset - Initial	228,958	0	0	0	0	0
TOTAL OTHER FINANCING USES	228,958	0	0	0	0	0
TOTAL EXPENDITURES	542,935	279,300	431,933	461,275	373,646	373,646
REVENUES						
TAXES						
41110 Property Tax Current Secured	310,564	240,000	240,000	350,000	300,000	300,000
41111 Property Tax Curmt Supplementl	9,286	4,000	4,000	3,950	5,000	5,000
41120 Property Tax Current Unsecured	14,744	12,500	12,500	15,903	14,536	14,536
41220 Property Tax Prior Unsecured	286	0	0	0	0	0
TOTAL TAXES	334,880	256,500	256,500	369,853	319,536	319,536
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	26,596	12,000	12,000	13,805	12,400	12,400
44103 Interest-FMV Adjustments	-15,312	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	11,284	12,000	12,000	13,805	12,400	12,400
INTERGOVERNMENTAL REVENUES						
45135 St Other in Lieu	63	0	0	0	0	0
45156 St Fish & Game in Lieu	55	0	0	0	0	0
45270 St Homeowners Property Tax	2,770	2,800	2,800	2,700	2,801	2,801
45380 Fed Wildlife Refuge	89	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	2,977	2,800	2,800	2,700	2,801	2,801
CHARGES FOR SERVICES						
46280 Mutual Assistance	0	8,000	8,000	0	8,000	8,000
TOTAL CHARGES FOR SERVICES	0	8,000	8,000	0	8,000	8,000
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48401 Lease Proceeds	228,958	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	228,958	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	152,633	0	30,909	30,909
TOTAL CANCELLATION OF OBLIGATED FB	0	0	152,633	0	30,909	30,909
TOTAL REVENUES	578,099	279,300	431,933	386,358	373,646	373,646

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0311 - CNTY SRVC AREA D-PLEASANT GR**
 Fund: **0311 - CNTY SRVC AREA D-PLEASANT GROV**
 Function: **PUBLIC PROTECTION**
 Activity: **FIRE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	578,099	279,300	431,933	386,358	373,646	373,646
Total Expenditures	542,935	279,300	431,933	461,275	373,646	373,646
Net County Costs	-35,164	0	0	74,917	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1820 - WORKDAY ERP**
 Fund: **0016 - CAPITAL PROJECTS**
 Function: **GENERAL**
 Activity: **PLANT ACQUISITION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	41,918	0	0	0	0	0
51030 Overtime	806	0	0	0	0	0
51100 Payroll Tax-Social Security	2,400	0	0	0	0	0
51101 Payroll Taxes-Medicare	561	0	0	0	0	0
51110 Co Contribution Retirement	13,682	0	0	0	0	0
51120 Co Contribution-Group Insuranc	13,231	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	72,598	0	0	0	0	0
SERVICES AND SUPPLIES						
52050 Clothing & Personal	896	0	0	0	0	0
52080 Food	660	0	0	0	0	0
52180 Professional/Specialized Srvs	614,065	1,375,550	1,375,550	975,261	69,542	69,542
52724 ISF ID Badges	8	0	0	0	0	0
52760 ISF IT Direct Charges	0	155,027	155,027	155,027	0	0
TOTAL SERVICES AND SUPPLIES	615,629	1,530,577	1,530,577	1,130,288	69,542	69,542
CAPITAL ASSETS						
54309 Amortization Expense-SBITA	0	0	0	52,149	39,112	39,112
54311 Capital Asset-Software	1,200,000	1,300,000	1,300,000	542,142	200,000	200,000
TOTAL CAPITAL ASSETS	1,200,000	1,300,000	1,300,000	594,291	239,112	239,112
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	1,888,227	2,830,577	2,830,577	1,724,579	308,654	308,654
REVENUES						
OTHER FINANCING SOURCES						
48616 O/Transfer In-Capital Project	4,139,144	542,142	542,142	542,142	260,000	260,000
TOTAL OTHER FINANCING SOURCES	4,139,144	542,142	542,142	542,142	260,000	260,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	2,288,435	2,288,435	1,182,437	48,654	48,654
TOTAL CANCELLATION OF OBLIGATED FB	0	2,288,435	2,288,435	1,182,437	48,654	48,654
TOTAL REVENUES	4,139,144	2,830,577	2,830,577	1,724,579	308,654	308,654
Total Revenues	4,139,144	2,830,577	2,830,577	1,724,579	308,654	308,654
Total Expenditures	1,888,227	2,830,577	2,830,577	1,724,579	308,654	308,654
Net County Costs	-2,250,917	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1821 - SOCIAL SERVICES FACILITY IMP**
 Fund: **0016 - CAPITAL PROJECTS**
 Function: **GENERAL**
 Activity: **Other**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	0	278,900	278,900	0	126,600	126,600
TOTAL SERVICES AND SUPPLIES	0	278,900	278,900	0	126,600	126,600
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	1,000,000	1,000,000	0	1,152,300	1,152,300
TOTAL CAPITAL ASSETS	0	1,000,000	1,000,000	0	1,152,300	1,152,300
REVENUES						
OTHER FINANCING SOURCES						
48616 O/Transfer In-Capital Project	0	1,278,900	1,278,900	0	1,278,900	1,278,900
TOTAL OTHER FINANCING SOURCES	0	1,278,900	1,278,900	0	1,278,900	1,278,900
Total Revenues	0	1,278,900	1,278,900	0	1,278,900	1,278,900
Total Expenditures	0	1,278,900	1,278,900	0	1,278,900	1,278,900
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1822 - COUNTY JAIL FACILITY IMPROV**
 Fund: **0016 - CAPITAL PROJECTS**
 Function: **GENERAL**
 Activity: **Other**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	835,000	898,000	898,000	175,000	175,000
TOTAL CAPITAL ASSETS	0	835,000	898,000	898,000	175,000	175,000
REVENUES						
OTHER FINANCING SOURCES						
48616 O/Transfer In-Capital Project	0	355,000	898,000	418,000	175,000	175,000
TOTAL OTHER FINANCING SOURCES	0	355,000	898,000	418,000	175,000	175,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	480,000	0	480,000	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	480,000	0	480,000	0	0
Total Revenues	0	835,000	898,000	898,000	175,000	175,000
Total Expenditures	0	835,000	898,000	898,000	175,000	175,000
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1210 - KYOCERA DEBT SERVICE**
 Fund: **0020 - DEBT SERVICES**
 Function: **DEBT SERVICE**
 Activity: **INTEREST ON LONG-TERM DEBT**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53340 Retire Long-Term Debt	0	68,874	68,874	68,874	70,423	70,423
53400 Interest Expense	0	7,357	7,357	7,357	7,523	7,523
54307 Interest Expense - Lease	1,776	0	0	0	0	0
TOTAL OTHER CHARGES	1,776	76,231	76,231	76,231	77,946	77,946
CAPITAL ASSETS						
54604 Lease - Equipment	53,561	0	0	0	0	0
TOTAL CAPITAL ASSETS	53,561	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
54699 Lease Asset - Initial	374,474	0	0	0	0	0
TOTAL OTHER FINANCING USES	374,474	0	0	0	0	0
TOTAL EXPENDITURES	429,811	76,231	76,231	76,231	77,946	77,946
REVENUES						
MISCELLANEOUS REVENUES						
47515 Contrib from othr Agency Sut C	757	1,009	1,009	1,010	1,009	1,009
TOTAL MISCELLANEOUS REVENUES	757	1,009	1,009	1,010	1,009	1,009
OTHER FINANCING SOURCES						
48401 Lease Proceeds	374,474	0	0	0	0	0
48620 O/Transfer In - Debt Service	54,581	75,221	75,221	75,221	76,937	76,937
TOTAL OTHER FINANCING SOURCES	429,055	75,221	75,221	75,221	76,937	76,937
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	1	1	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	1	1	0	0	0
TOTAL REVENUES	429,812	76,231	76,231	76,231	77,946	77,946
Total Revenues	429,812	76,231	76,231	76,231	77,946	77,946
Total Expenditures	429,811	76,231	76,231	76,231	77,946	77,946
Net County Costs	-1	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1211 - CHEVRON DEBT SERVICE**
 Fund: **0020 - DEBT SERVICES**
 Function: **DEBT SERVICE**
 Activity: **INTEREST ON LONG-TERM DEBT**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53340 Retire Long-Term Debt	637,742	695,063	695,063	695,063	679,111	679,111
53400 Interest Expense	200,746	176,638	176,638	176,638	151,285	151,285
53401 Treasury Fee	230	0	0	0	0	0
TOTAL OTHER CHARGES	838,718	871,701	871,701	871,701	830,396	830,396
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	838,718	871,701	871,701	871,701	830,396	830,396
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	3,385	0	0	0	0	0
44103 Interest-FMV Adjustments	-845	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,540	0	0	0	0	0
OTHER FINANCING SOURCES						
48620 O/Transfer In - Debt Service	838,488	871,701	871,701	871,701	830,396	830,396
TOTAL OTHER FINANCING SOURCES	838,488	871,701	871,701	871,701	830,396	830,396
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	841,028	871,701	871,701	871,701	830,396	830,396
Total Revenues	841,028	871,701	871,701	871,701	830,396	830,396
Total Expenditures	838,718	871,701	871,701	871,701	830,396	830,396
Net County Costs	-2,310	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1212 - COMCAST DEBT SERVICE**
 Fund: **0020 - DEBT SERVICES**
 Function: **DEBT SERVICE**
 Activity: **INTEREST ON LONG-TERM DEBT**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53340 Retire Long-Term Debt	0	69,696	69,696	69,696	67,765	67,765
53400 Interest Expense	0	8,292	8,292	8,292	10,223	10,223
54307 Interest Expense - Lease	5,112	0	0	0	0	0
TOTAL OTHER CHARGES	5,112	77,988	77,988	77,988	77,988	77,988
CAPITAL ASSETS						
54605 Lease - Infrastructure	73,960	0	0	0	0	0
TOTAL CAPITAL ASSETS	73,960	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	0	24	24
TOTAL INCREASES IN RESERVES	0	0	0	0	24	24
TOTAL EXPENDITURES	79,072	77,988	77,988	77,988	78,012	78,012
REVENUES						
MISCELLANEOUS REVENUES						
47518 Contribution Frm Oth Spec Dist	291	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	291	0	0	0	0	0
OTHER FINANCING SOURCES						
48620 O/Transfer In - Debt Service	77,697	77,988	77,988	77,988	78,012	78,012
TOTAL OTHER FINANCING SOURCES	77,697	77,988	77,988	77,988	78,012	78,012
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	77,988	77,988	77,988	77,988	78,012	78,012
Total Revenues	77,988	77,988	77,988	77,988	78,012	78,012
Total Expenditures	79,072	77,988	77,988	77,988	78,012	78,012
Net County Costs	1,084	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1213 - GRAY AVE BUILDING DEBT SERVI**
 Fund: **0020 - DEBT SERVICES**
 Function: **DEBT SERVICE**
 Activity: **INTEREST ON LONG-TERM DEBT**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53340 Retire Long-Term Debt	390,000	5,975,000	5,975,000	0	0	0
53400 Interest Expense	145,122	60,000	60,000	0	0	0
TOTAL OTHER CHARGES	535,122	6,035,000	6,035,000	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48620 O/Transfer In - Debt Service	535,122	6,035,000	6,035,000	0	0	0
TOTAL OTHER FINANCING SOURCES	535,122	6,035,000	6,035,000	0	0	0
Total Revenues	535,122	6,035,000	6,035,000	0	0	0
Total Expenditures	535,122	6,035,000	6,035,000	0	0	0
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1215 - SBITA DEBT SERVICE**
 Fund: **0020 - DEBT SERVICES**
 Function: **DEBT SERVICE**
 Activity: **RETIREMENT OF LONG-TERM DEBT**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
54308 SBITA Interest Expense	0	0	0	0	77,905	77,905
54700 SBITA Expense	0	0	0	0	1,082,533	1,082,533
TOTAL OTHER CHARGES	0	0	0	0	1,160,438	1,160,438
REVENUES						
OTHER FINANCING SOURCES						
48620 O/Transfer In - Debt Service	0	0	0	0	1,160,438	1,160,438
TOTAL OTHER FINANCING SOURCES	0	0	0	0	1,160,438	1,160,438
Total Revenues	0	0	0	0	1,160,438	1,160,438
Total Expenditures	0	0	0	0	1,160,438	1,160,438
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4155 - AMERICAN RECOVERY PLAN ACT**
 Fund: **0269 - AMERICAN RECOVERY PLAN ACT**
 Function: **HEALTH AND SANITATION**
 Activity: **Other**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	0	10,000	10,000	3,713	0	0
TOTAL OTHER CHARGES	0	10,000	10,000	3,713	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	5,000	5,000	0	0	0
TOTAL INCREASES IN RESERVES	0	5,000	5,000	0	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	12,508,629	1,325,000	1,325,000	762,895	3,016,752	3,419,803
TOTAL OTHER FINANCING USES	12,508,629	1,325,000	1,325,000	762,895	3,016,752	3,419,803
TOTAL EXPENDITURES	12,508,629	1,340,000	1,340,000	766,608	3,016,752	3,419,803
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	0	15,000	15,000	99,806	0	48,000
44103 Interest-FMV Adjustments	118,887	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	118,887	15,000	15,000	99,806	0	48,000
INTERGOVERNMENTAL REVENUES						
45306 Fed Grant	12,508,629	1,325,000	1,325,000	666,802	3,016,752	3,057,435
TOTAL INTERGOVERNMENTAL REVENUES	12,508,629	1,325,000	1,325,000	666,802	3,016,752	3,057,435
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	314,368
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	314,368
TOTAL REVENUES	12,627,516	1,340,000	1,340,000	766,608	3,016,752	3,419,803
Total Revenues	12,627,516	1,340,000	1,340,000	766,608	3,016,752	3,419,803
Total Expenditures	12,508,629	1,340,000	1,340,000	766,608	3,016,752	3,419,803
Net County Costs	-118,887	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2110 - TRIAL COURTS-GENERAL**
 Fund: **0014 - TRIAL COURT**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52171 Copy/Printing Costs	1,520	0	0	0	0	0
TOTAL SERVICES AND SUPPLIES	1,520	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	-865	0	0	0	0	0
TOTAL OTHER CHARGES	-865	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	-13,611	0	0	0	0	0
44103 Interest-FMV Adjustments	6,239	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-7,372	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48600 O/T in - from GF	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
TOTAL OTHER FINANCING SOURCES	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
TOTAL REVENUES	3,736,927	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
Total Revenues	3,736,927	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
Total Expenditures	655	0	0	0	0	0
Net County Costs	-3,736,272	-4,284,712	-4,284,712	-4,284,712	-4,284,712	-4,878,770

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2114 - TRIAL COURT-COUNTY SHARE**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56200 Operating Trans Out - GF	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
TOTAL OTHER FINANCING USES	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
TOTAL EXPENDITURES	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
Total Revenues	0	0	0	0	0	0
Total Expenditures	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770
Net County Costs	3,744,299	4,284,712	4,284,712	4,284,712	4,284,712	4,878,770

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2210 - PUBLIC SAFETY-GENERAL**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53401 Treasury Fee	2,851	0	0	0	0	0
TOTAL OTHER CHARGES	2,851	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	38,281	0	0	0	0	0
44103 Interest-FMV Adjustments	73,910	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	112,191	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48600 O/T in - from GF	9,544,514	27,042,655	27,062,655	25,802,877	25,802,877	23,979,552
48610 Oper Trans In-from Non Major	11,500,000	0	0	0	917,134	1,320,185
48615 Operating Trans in frm TC/PS	11,768,524	11,434,698	11,434,698	11,429,698	11,596,029	11,646,029
TOTAL OTHER FINANCING SOURCES	32,813,038	38,477,353	38,497,353	37,232,575	38,316,040	36,945,766
TOTAL REVENUES	32,925,229	38,477,353	38,497,353	37,232,575	38,316,040	36,945,766
Total Revenues	32,925,229	38,477,353	38,497,353	37,232,575	38,316,040	36,945,766
Total Expenditures	2,851	0	0	0	0	0
Net County Costs	-32,922,378	-38,477,353	-38,497,353	-37,232,575	-38,316,040	-36,945,766

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2215 - PUBLIC SAFETY-COUNTY SHARE**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56200 Operating Trans Out - GF	9,544,514	27,042,655	27,062,655	25,802,877	25,802,877	23,979,552
TOTAL OTHER FINANCING USES	9,544,514	27,042,655	27,062,655	25,802,877	25,802,877	23,979,552
TOTAL EXPENDITURES	9,544,514	27,042,655	27,062,655	25,802,877	25,802,877	23,979,552
Total Revenues	0	0	0	0	0	0
Total Expenditures	9,544,514	27,042,655	27,062,655	25,802,877	25,802,877	23,979,552
Net County Costs	9,544,514	27,042,655	27,062,655	25,802,877	25,802,877	23,979,552

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4110 - HEALTH CARE-GENERAL**
 Fund: **0012 - HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	2,264	0	0	0	0	0
TOTAL OTHER CHARGES	2,264	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	28,489	0	0	0	0	0
44103 Interest-FMV Adjustments	-130,106	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-101,617	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48600 O/T in - from GF	1,024,591	3,966,144	3,961,580	2,751,274	2,751,274	2,328,336
48610 Oper Trans In-from Non Major	5,024,958	5,000,000	5,000,000	0	0	0
48612 Oper Trans In-Public Health	0	0	0	5,000,000	5,000,000	6,065,376
TOTAL OTHER FINANCING SOURCES	6,049,549	8,966,144	8,961,580	7,751,274	7,751,274	8,393,712
TOTAL REVENUES	5,947,932	8,966,144	8,961,580	7,751,274	7,751,274	8,393,712
Total Revenues	5,947,932	8,966,144	8,961,580	7,751,274	7,751,274	8,393,712
Total Expenditures	2,264	0	0	0	0	0
Net County Costs	-5,945,668	-8,966,144	-8,961,580	-7,751,274	-7,751,274	-8,393,712

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4112 - HEALTH-COUNTY SHARE**
 Fund: **0001 - GENERAL**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56200 Operating Trans Out - GF	1,024,591	3,966,144	3,961,580	2,751,274	2,751,274	2,328,336
56201 O/Transfers Out-GF/Realignment	5,024,958	0	0	0	0	0
TOTAL OTHER FINANCING USES	6,049,549	3,966,144	3,961,580	2,751,274	2,751,274	2,328,336
TOTAL EXPENDITURES	6,049,549	3,966,144	3,961,580	2,751,274	2,751,274	2,328,336
REVENUES						
INTERGOVERNMENTAL REVENUES						
45253 St Contrib H/W Health Subfd	5,024,958	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	5,024,958	0	0	0	0	0
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
Total Revenues	5,024,958	0	0	0	0	0
Total Expenditures	6,049,549	3,966,144	3,961,580	2,751,274	2,751,274	2,328,336
Net County Costs	1,024,591	3,966,144	3,961,580	2,751,274	2,751,274	2,328,336

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **5110 - WELFARE/SOCIAL SERVICES-GENR**
 Fund: **0013 - WELFARE/SOCIAL SERVICES**
 Function: **PUBLIC ASSISTANCE**
 Activity: **ADMINISTRATION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	-3,620	0	0	2,212	0	0
TOTAL OTHER CHARGES	-3,620	0	0	2,212	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	-51,904	0	0	48,460	0	0
44103 Interest-FMV Adjustments	-175,414	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	-227,318	0	0	48,460	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48600 O/T in - from GF	432,000	432,000	432,000	432,000	432,000	432,000
48613 Operating Tran In-from SS	4,461,231	2,759,256	2,759,256	1,816,426	8,458,961	8,462,051
48640 Operating Transf In-Realigmnt	661,780	5,801,494	5,801,494	4,411,851	0	0
TOTAL OTHER FINANCING SOURCES	5,555,011	8,992,750	8,992,750	6,660,277	8,890,961	8,894,051
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	5,327,693	8,992,750	8,992,750	6,708,737	8,890,961	8,894,051
Total Revenues	5,327,693	8,992,750	8,992,750	6,708,737	8,890,961	8,894,051
Total Expenditures	-3,620	0	0	2,212	0	0
Net County Costs	-5,331,313	-8,992,750	-8,992,750	-6,706,525	-8,890,961	-8,894,051

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **5113 - WELFARE-COUNTY SHARE**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC ASSISTANCE**
 Activity: **ADMINISTRATION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56200 Operating Trans Out - GF	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338
TOTAL OTHER FINANCING USES	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338
TOTAL EXPENDITURES	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338
REVENUES						
INTERGOVERNMENTAL REVENUES						
45179 St Aid Welfare Realign MVIL	569,338	569,338	569,338	569,338	569,338	569,338
TOTAL INTERGOVERNMENTAL REVENUES	569,338	569,338	569,338	569,338	569,338	569,338
TOTAL REVENUES	569,338	569,338	569,338	569,338	569,338	569,338
Total Revenues	569,338	569,338	569,338	569,338	569,338	569,338
Total Expenditures	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338	1,001,338
Net County Costs	432,000	432,000	432,000	432,000	432,000	432,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1105 - CLERK OF THE BOARD**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **LEGISLATIVE AND ADMINISTRATIVE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	129,831	148,472	148,472	148,472	154,565	154,565
51013 Special Pay	3,530	4,911	4,911	4,911	4,200	4,200
51014 Other Pay	3,105	3,553	3,553	3,553	4,800	4,800
51030 Overtime	2,968	3,500	3,500	3,500	3,500	3,500
51100 Payroll Tax-Social Security	8,206	8,980	8,980	8,980	9,114	9,114
51101 Payroll Taxes-Medicare	1,919	2,100	2,100	2,100	2,131	2,131
51110 Co Contribution Retirement	45,807	46,300	46,300	46,300	56,556	56,556
51111 Retirement Allowance	28	0	0	0	0	0
51120 Co Contribution-Group Insuranc	49,321	51,003	51,003	51,003	59,022	59,022
51121 Contribution Def Comp/401a	1,593	1,599	1,599	1,599	1,636	1,636
51123 Co Contribution-HSA	1,851	1,938	1,938	1,938	2,075	2,075
TOTAL SALARIES AND EMPLOYEE BENEFIT	248,159	272,356	272,356	272,356	297,599	297,599
SERVICES AND SUPPLIES						
52060 Communications	167	400	400	400	400	400
52120 Maintenance Equipment	0	200	200	200	200	200
52121 Maintenance Equipment Contract	46	48	48	48	50	50
52135 Software License & Maintenance	20,307	5,500	5,500	5,500	17,000	9,000
52150 Memberships	650	900	900	900	900	900
52169 Outside Printing	520	600	600	600	600	600
52170 Office Expenses	530	1,000	1,000	1,000	1,000	1,000
52171 Copy/Printing Costs	282	300	300	300	300	300
52172 Postage	504	1,500	1,500	1,500	1,500	1,500
52173 Subscription-Publication	24	25	25	25	25	25
52180 Professional/Specialized Srvs	0	2,000	2,000	2,000	2,000	2,000
52200 Rents & Leases Equipment	50	200	200	200	200	200
52210 Rents/Leases Structures/Ground	3,012	2,600	2,600	2,600	2,300	2,300
52225 Office Equipment	442	250	250	250	250	250
52232 Employment Training	3,226	3,050	3,050	3,050	3,050	3,050
52250 Transportation & Travel	3,984	6,000	6,000	6,000	6,000	6,000
52260 Utilities	1,845	1,100	1,100	1,100	1,100	1,100
52722 ISF Equipment Replacement	455	454	454	454	454	454
52723 ISF IT Services Used	4,199	4,661	4,661	4,661	4,661	4,661
52724 ISF ID Badges	0	165	165	165	0	0
52730 ISF Liability Premium	705	756	756	756	4,843	4,843
52732 ISF Property/General Premium	173	330	330	330	649	649
52741 ISF Workers' Comp. Premium	832	749	749	749	511	511
52760 ISF IT Direct Charges	0	17,236	17,236	17,236	17,000	17,000
TOTAL SERVICES AND SUPPLIES	41,953	50,024	50,024	50,024	64,993	56,993
OTHER CHARGES						
54308 SBITA Interest Expense	10	0	0	0	0	0
54700 SBITA Expense	666	0	0	0	0	0
TOTAL OTHER CHARGES	676	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	2,024	0	0	0	0	0
TOTAL CAPITAL ASSETS	2,024	0	0	0	0	0
INTRAFUND TRANSFERS						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1105 - CLERK OF THE BOARD**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **LEGISLATIVE AND ADMINISTRATIVE**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	1,566	1,710	1,710	1,710	3,648	3,648
TOTAL OTHER FINANCING USES	1,566	1,710	1,710	1,710	3,648	3,648
TOTAL EXPENDITURES	294,378	324,090	324,090	324,090	366,240	358,240
REVENUES						
FINES, FORFEITURES, PENALTIES						
43106 Administrative Service Revenue	1,000	750	750	750	750	750
TOTAL FINES, FORFEITURES, PENALTIES	1,000	750	750	750	750	750
CHARGES FOR SERVICES						
46150 Photocopy Charges	0	50	50	50	50	50
TOTAL CHARGES FOR SERVICES	0	50	50	50	50	50
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	2,024	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	2,024	0	0	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	3,024	800	800	800	800	800
Total Revenues	3,024	800	800	800	800	800
Total Expenditures	294,378	324,090	324,090	324,090	366,240	358,240
Net County Costs	291,354	323,290	323,290	323,290	365,440	357,440

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1502 - ELECTIONS**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **ELECTIONS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	291,799	359,593	359,593	252,838	409,941	409,941
51013 Special Pay	70	0	0	0	0	0
51014 Other Pay	12,838	4,237	4,237	4,237	6,200	6,200
51020 Extra Help	13,684	30,000	30,000	10,000	20,000	20,000
51021 Salary Savings	0	-10,000	-10,000	0	0	0
51030 Overtime	7,242	20,000	20,000	15,000	6,000	6,000
51100 Payroll Tax-Social Security	20,376	21,831	21,831	21,831	24,250	24,250
51101 Payroll Taxes-Medicare	4,701	5,104	5,104	5,104	5,683	5,683
51110 Co Contribution Retirement	96,874	114,455	114,455	114,455	136,532	136,532
51120 Co Contribution-Group Insuranc	53,361	83,250	83,250	83,250	99,770	99,770
51121 Contribution Def Comp/401a	1,807	3,560	3,560	3,560	3,759	3,759
51123 Co Contribution-HSA	510	0	0	0	2,075	2,075
51130 Co Contrib Unemploymnt Insrnc	11,497	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	514,759	632,030	632,030	510,275	714,210	714,210
SERVICES AND SUPPLIES						
52060 Communications	4,673	5,000	5,000	5,000	5,000	5,000
52120 Maintenance Equipment	6,691	17,900	17,900	17,900	21,000	21,000
52121 Maintenance Equipment Contract	358	368	368	368	380	380
52130 Maintenance Structure/Imprvmnt	0	0	0	30,000	0	0
52135 Software License & Maintenance	68,301	103,000	103,000	94,000	106,500	106,500
52136 Computer Hardware	359	0	0	0	0	0
52150 Memberships	745	845	845	1,020	900	900
52169 Outside Printing	361	300	300	300	169,860	169,860
52170 Office Expenses	3,145	4,200	4,200	4,200	4,200	4,200
52171 Copy/Printing Costs	465	20,000	20,000	10,000	20,000	20,000
52172 Postage	34,069	85,195	85,195	21,500	75,195	75,195
52173 Subscription-Publication	692	700	700	700	700	700
52180 Professional/Specialized Srvs	1,759	2,000	2,000	2,000	2,000	2,000
52190 Publication Legal Notice	0	0	0	0	1,600	1,600
52200 Rents & Leases Equipment	167	750	750	750	750	750
52225 Office Equipment	686	0	0	0	0	0
52230 Special Departmental Expense	181,126	257,580	257,580	267,580	137,720	137,720
52232 Employment Training	2,408	3,055	3,055	3,055	3,055	3,055
52250 Transportation & Travel	3,042	7,200	7,200	7,200	7,200	7,200
52260 Utilities	10,040	10,000	10,000	10,000	10,000	10,000
52601 Fingerprints	98	0	0	0	0	0
52602 Drug Testing	74	0	0	0	0	0
52722 ISF Equipment Replacement	3,030	3,030	3,030	3,030	2,916	2,916
52723 ISF IT Services Used	76,040	95,688	95,688	95,688	115,620	115,620
52724 ISF ID Badges	25	658	658	658	0	0
52730 ISF Liability Premium	3,603	3,620	3,620	3,620	6,337	6,337
52732 ISF Property/General Premium	1,771	3,580	3,580	3,580	7,254	7,254
52741 ISF Workers' Comp. Premium	1,946	1,640	1,640	1,640	4,476	4,476
52760 ISF IT Direct Charges	701	5,795	5,795	5,795	11,011	11,011
TOTAL SERVICES AND SUPPLIES	406,375	632,104	632,104	589,584	713,674	713,674
OTHER CHARGES						
53623 IF Fingerprints	50	0	0	0	0	0
53692 Inter Maintenance & Improvemnt	0	0	0	0	20,000	20,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1502 - ELECTIONS**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **ELECTIONS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54308 SBITA Interest Expense	69	0	0	0	0	0
54700 SBITA Expense	4,806	0	0	0	0	0
TOTAL OTHER CHARGES	4,925	0	0	0	20,000	20,000
CAPITAL ASSETS						
54701 SBITA Asset-Initial	14,608	0	0	0	0	0
TOTAL CAPITAL ASSETS	14,608	0	0	0	0	0
INTRAFUND TRANSFERS						
55238 Intrafund Other	31,364	0	0	0	0	0
TOTAL INTRAFUND TRANSFERS	31,364	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	12,078	13,808	13,808	13,808	20,866	20,866
TOTAL OTHER FINANCING USES	12,078	13,808	13,808	13,808	20,866	20,866
TOTAL EXPENDITURES	984,109	1,277,942	1,277,942	1,113,667	1,468,750	1,468,750
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	107,143	0	0	60,000	100,000	100,000
45280 St Mandate Postcard Reg	8,070	5,500	5,500	6,500	5,500	5,500
TOTAL INTERGOVERNMENTAL REVENUES	115,213	5,500	5,500	66,500	105,500	105,500
CHARGES FOR SERVICES						
46125 Election Services	98,682	120,000	120,000	85,000	120,000	120,000
46127 Candidate Filing Fee	496	20,000	20,000	6,000	0	0
46129 Candidate Statement	16,794	0	0	10,000	20,000	20,000
46150 Photocopy Charges	180	500	500	100	500	500
46173 Miscellaneous	1,036	1,000	1,000	1,000	1,000	1,000
46578 Interfund Trans In-Special Rev	2,883	20,000	20,000	20,000	0	0
TOTAL CHARGES FOR SERVICES	120,071	161,500	161,500	122,100	141,500	141,500
MISCELLANEOUS REVENUES						
47407 Other Sales	1,193	3,500	3,500	3,500	3,500	3,500
TOTAL MISCELLANEOUS REVENUES	1,193	3,500	3,500	3,500	3,500	3,500
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	14,608	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	14,608	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	0	100,000
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	100,000
TOTAL REVENUES	251,085	170,500	170,500	192,100	250,500	350,500

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1502 - ELECTIONS**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **ELECTIONS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	251,085	170,500	170,500	192,100	250,500	350,500
Total Expenditures	984,109	1,277,942	1,277,942	1,113,667	1,468,750	1,468,750
Net County Costs	733,024	1,107,442	1,107,442	921,567	1,218,250	1,118,250

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2706 - RECORDER**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	222,985	290,318	290,318	290,318	283,162	263,359
51013 Special Pay	1,632	1,980	1,980	1,980	1,980	1,980
51014 Other Pay	944	2,584	2,584	2,584	2,619	2,619
51020 Extra Help	19,446	0	0	0	0	0
51030 Overtime	5,485	5,000	5,000	5,000	5,000	5,000
51100 Payroll Tax-Social Security	14,633	17,123	17,123	17,123	16,479	15,229
51101 Payroll Taxes-Medicare	3,422	4,004	4,004	4,004	3,854	3,562
51110 Co Contribution Retirement	75,936	93,803	93,803	93,803	103,608	96,362
51120 Co Contribution-Group Insuranc	64,239	98,175	98,175	98,175	108,236	91,939
51121 Contribution Def Comp/401a	1,176	2,697	2,697	2,697	3,152	2,793
51123 Co Contribution-HSA	951	1,066	1,066	1,066	1,141	1,141
51130 Co Contrib Unemploymnt Insrnc	621	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	411,470	516,750	516,750	516,750	529,231	483,984
SERVICES AND SUPPLIES						
52060 Communications	1,327	1,500	1,500	1,500	1,500	1,500
52120 Maintenance Equipment	3,516	2,600	2,600	2,600	2,600	2,600
52121 Maintenance Equipment Contract	384	395	395	395	408	408
52130 Maintenance Structure/Imprvmnt	0	278,500	278,500	278,500	278,500	278,500
52135 Software License & Maintenance	35,631	41,514	64,514	89,514	32,250	32,250
52136 Computer Hardware	13,021	10,850	10,850	10,850	10,850	10,850
52150 Memberships	989	1,350	1,350	1,350	1,350	1,350
52169 Outside Printing	1,122	2,800	2,800	2,800	2,800	2,800
52170 Office Expenses	4,700	5,000	13,000	13,000	5,000	5,000
52171 Copy/Printing Costs	223	400	400	400	400	400
52172 Postage	8,484	16,500	16,500	16,500	7,500	7,500
52173 Subscription-Publication	324	325	325	325	325	325
52180 Professional/Specialized Srvs	4,975	10,000	10,000	10,000	10,500	10,500
52200 Rents & Leases Equipment	172	750	750	750	750	750
52210 Rents/Leases Structures/Ground	2,580	2,600	2,600	2,600	2,600	2,600
52225 Office Equipment	0	2,000	2,000	2,000	2,000	2,000
52230 Special Departmental Expense	7,576	6,000	6,000	6,000	2,000	2,000
52232 Employment Training	1,711	2,320	2,320	2,320	2,400	2,400
52250 Transportation & Travel	3,802	5,750	5,750	5,750	5,750	5,750
52260 Utilities	8,045	7,000	7,000	7,000	7,000	7,000
52601 Fingerprints	147	100	100	100	100	100
52602 Drug Testing	111	0	0	0	0	0
52603 Physicals	0	100	100	100	0	0
52722 ISF Equipment Replacement	2,424	2,424	2,424	2,424	2,333	2,333
52723 ISF IT Services Used	40,504	40,302	40,302	40,302	61,587	61,587
52724 ISF ID Badges	0	767	767	767	0	0
52730 ISF Liability Premium	2,885	2,774	2,774	2,774	5,148	5,148
52732 ISF Property/General Premium	3,238	6,584	6,584	6,584	13,387	13,387
52741 ISF Workers' Comp. Premium	2,033	1,680	1,680	1,680	999	999
52760 ISF IT Direct Charges	2,090	7,159	7,159	7,159	2,122	2,122
TOTAL SERVICES AND SUPPLIES	152,014	460,044	491,044	516,044	462,159	462,159
OTHER CHARGES						
53623 IF Fingerprints	75	0	0	0	0	0
54308 SBITA Interest Expense	29	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2706 - RECORDER**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54700 SBITA Expense	2,008	0	0	0	0	0
TOTAL OTHER CHARGES	2,112	0	0	0	0	0
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	130,000	130,000	130,000	130,000	130,000
54301 Capital Asset-Equipment	15,290	0	0	0	0	0
54311 Capital Asset-Software	41,370	53,629	53,629	53,629	53,629	53,629
54701 SBITA Asset-Initial	6,103	0	0	0	0	0
TOTAL CAPITAL ASSETS	62,763	183,629	183,629	183,629	183,629	183,629
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	11,437	12,281	12,281	12,281	18,817	18,817
TOTAL OTHER FINANCING USES	11,437	12,281	12,281	12,281	18,817	18,817
TOTAL EXPENDITURES	639,796	1,172,704	1,203,704	1,228,704	1,193,836	1,148,589
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45316 Fed FEMA Funds	0	1,087	1,087	1,087	0	0
TOTAL INTERGOVERNMENTAL REVENUES	0	1,087	1,087	1,087	0	0
CHARGES FOR SERVICES						
46150 Photocopy Charges	18,076	18,000	18,000	18,000	18,000	18,000
46173 Miscellaneous	1,352	1,200	1,200	1,200	1,200	1,200
46210 Recording Fees Recorder	252,775	390,000	390,000	390,000	300,000	300,000
46325 Data Processing Services	33,097	65,000	65,000	65,000	65,000	65,000
TOTAL CHARGES FOR SERVICES	305,300	474,200	474,200	474,200	384,200	384,200
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	60	0	0	0	0	0
48402 SBITA Proceeds-Initial	6,103	0	0	0	0	0
48610 Oper Trans In-from Non Major	229,699	637,429	668,429	693,429	748,459	748,459
TOTAL OTHER FINANCING SOURCES	235,862	637,429	668,429	693,429	748,459	748,459
TOTAL REVENUES	541,162	1,112,716	1,143,716	1,168,716	1,132,659	1,132,659
Total Revenues	541,162	1,112,716	1,143,716	1,168,716	1,132,659	1,132,659
Total Expenditures	639,796	1,172,704	1,203,704	1,228,704	1,193,836	1,148,589
Net County Costs	98,634	59,988	59,988	59,988	61,177	15,930

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2710 - COUNTY CLERK**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	181,947	231,220	231,220	231,220	225,085	208,883
51013 Special Pay	1,993	1,620	1,620	1,620	1,620	1,620
51014 Other Pay	6,062	2,083	2,083	2,083	2,143	2,143
51020 Extra Help	6,711	0	0	0	0	0
51030 Overtime	9	0	0	0	0	0
51100 Payroll Tax-Social Security	11,339	13,580	13,580	13,580	13,088	12,065
51101 Payroll Taxes-Medicare	2,652	3,176	3,176	3,176	3,060	2,821
51110 Co Contribution Retirement	60,176	75,050	75,050	75,050	82,361	76,432
51120 Co Contribution-Group Insuranc	61,592	79,338	79,338	79,338	88,400	75,066
51121 Contribution Def Comp/401a	831	2,082	2,082	2,082	2,431	2,137
51123 Co Contribution-HSA	946	872	872	872	934	934
TOTAL SALARIES AND EMPLOYEE BENEFIT	334,258	409,021	409,021	409,021	419,122	382,101
SERVICES AND SUPPLIES						
52060 Communications	1,071	1,200	1,200	1,200	1,200	1,200
52120 Maintenance Equipment	0	2,100	2,100	2,100	2,100	2,100
52121 Maintenance Equipment Contract	128	132	132	132	136	136
52130 Maintenance Structure/Imprvmt	0	262,750	262,750	262,750	262,750	262,750
52135 Software License & Maintenance	5,834	23,500	23,500	23,500	15,750	15,750
52136 Computer Hardware	2,250	700	700	700	700	700
52150 Memberships	593	600	600	600	600	600
52169 Outside Printing	125	370	370	370	370	370
52170 Office Expenses	6,468	5,000	5,000	5,000	5,000	5,000
52171 Copy/Printing Costs	147	400	400	400	400	400
52172 Postage	10,900	10,000	10,000	10,000	10,000	10,000
52173 Subscription-Publication	215	225	225	225	225	225
52180 Professional/Specialized Srvs	2,629	0	0	0	0	0
52200 Rents & Leases Equipment	115	600	600	600	600	600
52210 Rents/Leases Structures/Ground	0	1,170	1,170	1,170	1,170	1,170
52225 Office Equipment	0	2,120	2,120	2,120	2,120	2,120
52232 Employment Training	1,023	1,250	1,250	1,250	1,250	1,250
52250 Transportation & Travel	1,990	5,500	5,500	5,500	5,500	5,500
52260 Utilities	6,499	4,000	4,000	4,000	4,000	4,000
52722 ISF Equipment Replacement	455	454	454	454	292	292
52723 ISF IT Services Used	7,768	6,913	6,913	6,913	11,812	11,812
52730 ISF Liability Premium	1,485	1,526	1,526	1,526	3,531	3,531
52732 ISF Property/General Premium	262	500	500	500	972	972
52741 ISF Workers' Comp. Premium	770	692	692	692	795	795
TOTAL SERVICES AND SUPPLIES	50,727	331,702	331,702	331,702	331,273	331,273
OTHER CHARGES						
54308 SBITA Interest Expense	24	0	0	0	0	0
54700 SBITA Expense	1,643	0	0	0	0	0
TOTAL OTHER CHARGES	1,667	0	0	0	0	0
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	130,000	130,000	0	130,000	0
54311 Capital Asset-Software	33,848	46,151	46,151	46,151	46,151	46,151
54701 SBITA Asset-Initial	4,993	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2710 - COUNTY CLERK**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL CAPITAL ASSETS	38,841	176,151	176,151	46,151	176,151	46,151
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	3,943	4,257	4,257	4,257	6,476	6,476
TOTAL OTHER FINANCING USES	3,943	4,257	4,257	4,257	6,476	6,476
TOTAL EXPENDITURES	429,436	921,131	921,131	791,131	933,022	766,001
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42620 Marriage Licenses	12,974	25,000	25,000	25,000	25,000	25,000
TOTAL LICENSES, PERMITS, FRANCHISES	12,974	25,000	25,000	25,000	25,000	25,000
FINES, FORFEITURES, PENALTIES						
TOTAL FINES, FORFEITURES, PENALTIES	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45316 Fed FEMA Funds	0	484	484	484	0	0
TOTAL INTERGOVERNMENTAL REVENUES	0	484	484	484	0	0
CHARGES FOR SERVICES						
46126 Passports	234,040	300,000	300,000	300,000	300,000	300,000
46150 Photocopy Charges	5,333	3,500	3,500	3,500	4,000	4,000
46173 Miscellaneous	72	0	0	0	0	0
46320 Other Chgs Current Services	26,139	36,000	36,000	36,000	30,000	30,000
TOTAL CHARGES FOR SERVICES	265,584	339,500	339,500	339,500	334,000	334,000
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	60	0	0	0	0	0
48402 SBITA Proceeds-Initial	4,993	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	5,053	0	0	0	0	0
TOTAL REVENUES	283,611	364,984	364,984	364,984	359,000	359,000
Total Revenues	283,611	364,984	364,984	364,984	359,000	359,000
Total Expenditures	429,436	921,131	921,131	791,131	933,022	766,001
Net County Costs	145,825	556,147	556,147	426,147	574,022	407,001

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2711 - DOMESTIC VIOLENCE CENTERS**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53200 Contribution to Other Agencies	14,042	25,000	25,000	0	25,000	25,000
TOTAL OTHER CHARGES	14,042	25,000	25,000	0	25,000	25,000
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42621 Marriage Lic Domestic Violence	14,000	25,000	25,000	0	25,000	25,000
TOTAL LICENSES, PERMITS, FRANCHISES	14,000	25,000	25,000	0	25,000	25,000
Total Revenues	14,000	25,000	25,000	0	25,000	25,000
Total Expenditures	14,042	25,000	25,000	0	25,000	25,000
Net County Costs	42	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1301 - COUNTY COUNSEL**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **COUNSEL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	530,214	679,963	679,963	639,882	668,623	678,781
51013 Special Pay	2,757	3,700	3,700	7,300	9,607	9,607
51014 Other Pay	23,095	35,020	35,020	64,935	45,834	38,529
51020 Extra Help	0	30,000	30,000	0	0	0
51100 Payroll Tax-Social Security	32,361	36,421	36,421	28,175	43,795	42,501
51101 Payroll Taxes-Medicare	8,060	8,971	8,971	7,215	10,761	10,780
51110 Co Contribution Retirement	158,167	193,907	193,907	133,140	253,500	249,133
51120 Co Contribution-Group Insuranc	90,284	108,950	108,950	69,625	100,781	102,513
51121 Contribution Def Comp/401a	5,206	6,419	6,419	4,175	6,151	5,962
51123 Co Contribution-HSA	4,596	7,743	7,743	2,625	8,198	8,198
TOTAL SALARIES AND EMPLOYEE BENEFIT	854,740	1,111,094	1,111,094	957,072	1,147,250	1,146,004
SERVICES AND SUPPLIES						
52060 Communications	4,205	5,000	5,000	5,000	4,000	4,000
52121 Maintenance Equipment Contract	256	263	263	263	272	272
52135 Software License & Maintenance	0	7,000	7,000	5,000	0	0
52136 Computer Hardware	5,505	4,500	4,500	3,000	3,000	3,000
52150 Memberships	4,188	8,500	8,500	10,204	11,000	11,000
52169 Outside Printing	234	550	550	200	0	0
52170 Office Expenses	4,417	6,000	6,000	4,000	5,000	4,000
52171 Copy/Printing Costs	848	1,500	1,500	1,500	1,250	1,250
52172 Postage	979	2,500	2,500	2,000	2,500	2,000
52173 Subscription-Publication	19,346	25,000	25,000	25,000	27,000	27,000
52178 Prof & Spec Legal	105,890	115,350	115,350	80,000	90,000	80,000
52180 Professional/Specialized Srvs	1,797	1,000	1,000	500	1,000	1,000
52193 Prof & Spec Services Admin	0	25	25	25	0	0
52200 Rents & Leases Equipment	203	900	900	900	0	0
52225 Office Equipment	0	2,500	2,500	2,000	2,500	2,500
52232 Employment Training	4,676	10,000	10,000	8,000	9,000	8,000
52250 Transportation & Travel	7,903	10,000	10,000	10,000	10,000	10,000
52260 Utilities	5,056	3,500	3,500	4,500	5,000	5,000
52601 Fingerprints	98	300	300	300	300	300
52603 Physicals	0	150	150	0	0	0
52722 ISF Equipment Replacement	2,576	2,576	2,576	2,576	2,624	2,624
52723 ISF IT Services Used	27,139	30,774	30,774	30,774	41,266	41,266
52724 ISF ID Badges	41	16	16	25	0	0
52730 ISF Liability Premium	2,430	2,717	2,717	2,717	4,801	4,801
52732 ISF Property/General Premium	486	956	956	956	1,884	1,884
52741 ISF Workers' Comp. Premium	2,437	3,103	3,103	3,103	3,576	3,576
52760 ISF IT Direct Charges	4,222	6,856	6,856	6,856	4,162	4,162
TOTAL SERVICES AND SUPPLIES	204,932	251,536	251,536	209,399	230,135	217,635
OTHER CHARGES						
53623 IF Fingerprints	50	0	0	0	0	0
54308 SBITA Interest Expense	38	0	0	0	0	0
54700 SBITA Expense	2,663	0	0	0	0	0
TOTAL OTHER CHARGES	2,751	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	8,095	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1301 - COUNTY COUNSEL**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **COUNSEL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL CAPITAL ASSETS	8,095	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	8,809	9,582	9,582	9,582	15,518	15,518
TOTAL OTHER FINANCING USES	8,809	9,582	9,582	9,582	15,518	15,518
TOTAL EXPENDITURES	1,079,327	1,372,212	1,372,212	1,176,053	1,392,903	1,379,157
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46334 Legal Services	22,593	15,000	15,000	34,000	20,000	34,000
46575 IF Admin-Misc Depts	0	172,309	172,309	172,309	151,949	151,949
TOTAL CHARGES FOR SERVICES	22,593	187,309	187,309	206,309	171,949	185,949
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	8,095	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	8,095	0	0	0	0	0
TOTAL REVENUES	30,688	187,309	187,309	206,309	171,949	185,949
Total Revenues	30,688	187,309	187,309	206,309	171,949	185,949
Total Expenditures	1,079,327	1,372,212	1,372,212	1,176,053	1,392,903	1,379,157
Net County Costs	1,048,639	1,184,903	1,184,903	969,744	1,220,954	1,193,208

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4590 - LIABILITY INSURANCE ISF**
Fund: **4590 - LIABILITY INSURANCE ISF**
Function: **N/A**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	193,642	202,068	202,068	192,792	203,902	203,902
51013 Special Pay	1,028	1,200	1,200	1,002	1,200	1,200
51014 Other Pay	5,567	8,200	8,200	11,046	12,000	12,000
51100 Payroll Tax-Social Security	11,460	12,627	12,627	12,371	12,682	12,682
51101 Payroll Taxes-Medicare	2,839	3,082	3,082	3,162	3,103	3,103
51110 Co Contribution Retirement	60,897	64,296	64,296	55,449	71,735	71,735
51120 Co Contribution-Group Insuranc	32,936	33,871	33,871	38,870	40,473	40,473
51121 Contribution Def Comp/401a	1,751	2,117	2,117	1,667	1,973	1,973
51123 Co Contribution-HSA	2,834	3,292	3,292	2,363	3,218	3,218
51125 GASB 68 Pension Expense	3,432	0	0	0	0	0
51126 GASB 75 OPEB Expense	670	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	317,056	330,753	330,753	318,722	350,286	350,286
SERVICES AND SUPPLIES						
52060 Communications	168	300	300	150	400	400
52100 Insurance	2,604,930	3,530,352	3,530,352	2,536,885	4,742,164	4,742,164
52170 Office Expenses	2,730	4,000	4,000	2,000	5,000	5,000
52180 Professional/Specialized Srvs	80	1,000	1,000	500	1,000	1,000
52232 Employment Training	0	2,000	2,000	1,000	1,000	1,000
52250 Transportation & Travel	805	1,500	1,500	1,350	1,000	1,000
52723 ISF IT Services Used	1,151	1,876	1,876	1,876	1,751	1,751
52724 ISF ID Badges	2,857	0	0	400	3,000	3,000
52732 ISF Property/General Premium	0	25	25	25	27	27
52760 ISF IT Direct Charges	95	326	326	326	356	356
TOTAL SERVICES AND SUPPLIES	2,612,816	3,541,379	3,541,379	2,544,512	4,755,698	4,755,698
OTHER CHARGES						
53401 Treasury Fee	1,057	0	0	1,200	0	0
53665 IF Audit Expense	2,000	2,200	2,200	2,200	2,200	2,200
53670 IF OH Cost Plan	20,782	9,981	9,981	9,981	12,552	12,552
TOTAL OTHER CHARGES	23,839	12,181	12,181	13,381	14,752	14,752
PROVISIONS FOR CONTINGENCIES						
TOTAL PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	139,173	139,173	0	119,079	119,037
TOTAL INCREASES IN RESERVES	0	139,173	139,173	0	119,079	119,037
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	0	0	0	0	1,221	1,221
TOTAL OTHER FINANCING USES	0	0	0	0	1,221	1,221
TOTAL EXPENDITURES	2,953,711	4,023,486	4,023,486	2,876,615	5,241,036	5,240,994
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	16,172	15,739	15,739	29,000	16,636	16,636
44103 Interest-FMV Adjustments	-9,260	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4590 - LIABILITY INSURANCE ISF**
 Fund: **4590 - LIABILITY INSURANCE ISF**
 Function: **N/A**
 Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL REVENUE USE MONEY PROPERTY	6,912	15,739	15,739	29,000	16,636	16,636
CHARGES FOR SERVICES						
46724 ISF ID Badges	3,407	2,261	2,261	2,261	2,261	3,426
46730 ISF Liability Ins.	2,372,094	2,509,175	2,509,175	2,509,175	3,848,570	3,848,534
46731 ISF Malpractice Insurance	628,980	824,371	824,371	824,371	676,860	676,860
46732 ISF Property/General Insurance	233,717	308,269	308,269	308,269	625,538	625,538
TOTAL CHARGES FOR SERVICES	3,238,198	3,644,076	3,644,076	3,644,076	5,153,229	5,154,358
MISCELLANEOUS REVENUES						
47414 Loss Control Subsidy Revenue	70,000	70,000	70,000	70,000	70,000	70,000
TOTAL MISCELLANEOUS REVENUES	70,000	70,000	70,000	70,000	70,000	70,000
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	293,671	293,671	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	293,671	293,671	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	3,315,110	4,023,486	4,023,486	3,743,076	5,239,865	5,240,994
Total Revenues	3,315,110	4,023,486	4,023,486	3,743,076	5,239,865	5,240,994
Total Expenditures	2,953,711	4,023,486	4,023,486	2,876,615	5,241,036	5,240,994
Net County Costs	-361,399	0	0	-866,461	1,171	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4591 - WORKERS' COMP INSURANCE ISF**
Fund: **4591 - WORKERS' COMP INSURANCE ISF**
Function: **N/A**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	115,015	119,648	119,648	95,975	148,762	148,762
51014 Other Pay	4,319	6,000	6,000	0	8,000	8,000
51100 Payroll Tax-Social Security	6,737	7,557	7,557	5,384	9,456	9,456
51101 Payroll Taxes-Medicare	1,655	1,832	1,832	1,349	2,285	2,285
51110 Co Contribution Retirement	35,473	38,410	38,410	24,156	52,089	52,089
51120 Co Contribution-Group Insuranc	18,659	18,949	18,949	16,991	28,883	28,883
51121 Contribution Def Comp/401a	1,073	1,124	1,124	839	1,346	1,346
51123 Co Contribution-HSA	2,031	2,132	2,132	1,387	2,388	2,388
51125 GASB 68 Pension Expense	-9,238	55,000	55,000	0	55,000	55,000
51126 GASB 75 OPEB Expense	0	5,000	5,000	0	5,000	5,000
TOTAL SALARIES AND EMPLOYEE BENEFIT	175,724	255,652	255,652	146,081	313,209	313,209
SERVICES AND SUPPLIES						
52060 Communications	271	1,200	1,200	276	400	400
52100 Insurance	25,484	2,536,053	2,536,053	2,510,378	2,741,226	2,741,226
52136 Computer Hardware	0	0	0	0	1,617	1,617
52170 Office Expenses	0	1,000	1,000	0	500	500
52171 Copy/Printing Costs	179	50	50	250	300	300
52180 Professional/Specialized Srvs	2,500	2,500	2,500	1,250	2,500	2,500
52210 Rents/Leases Structures/Ground	545	550	550	750	750	750
52225 Office Equipment	0	500	500	0	500	500
52232 Employment Training	0	2,000	2,000	1,000	2,000	2,000
52250 Transportation & Travel	403	1,000	1,000	500	1,000	1,000
52722 ISF Equipment Replacement	152	151	151	151	146	146
52723 ISF IT Services Used	1,201	1,845	1,845	1,845	1,827	1,827
52730 ISF Liability Premium	2,631	2,909	2,909	2,909	4,926	4,926
52732 ISF Property/General Premium	13	14	14	14	15	15
52760 ISF IT Direct Charges	0	368	368	368	230	230
TOTAL SERVICES AND SUPPLIES	33,379	2,550,140	2,550,140	2,519,691	2,757,937	2,757,937
OTHER CHARGES						
53401 Treasury Fee	709	0	0	500	0	0
53665 IF Audit Expense	2,000	2,200	2,200	2,200	2,200	2,200
53670 IF OH Cost Plan	-1,370	12,607	12,607	12,607	-3,340	-3,340
54308 SBITA Interest Expense	5	0	0	0	0	0
TOTAL OTHER CHARGES	1,344	14,807	14,807	15,307	-1,140	-1,140
CAPITAL ASSETS						
54309 Amortization Expense-SBITA	335	0	0	0	0	0
TOTAL CAPITAL ASSETS	335	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	258	325	325	325	1,364	1,364
TOTAL OTHER FINANCING USES	258	325	325	325	1,364	1,364
TOTAL EXPENDITURES	211,040	2,820,924	2,820,924	2,681,404	3,071,370	3,071,370

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4591 - WORKERS' COMP INSURANCE ISF**
 Fund: **4591 - WORKERS' COMP INSURANCE ISF**
 Function: **N/A**
 Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	11,351	0	0	0	0	0
44103 Interest-FMV Adjustments	13,781	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	25,132	0	0	0	0	0
CHARGES FOR SERVICES						
46741 ISF Workers' Comp	2,850,448	2,536,053	2,536,053	2,536,053	3,060,038	3,060,038
TOTAL CHARGES FOR SERVICES	2,850,448	2,536,053	2,536,053	2,536,053	3,060,038	3,060,038
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	284,871	284,871	284,871	0	11,332
TOTAL CANCELLATION OF OBLIGATED FB	0	284,871	284,871	284,871	0	11,332
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	2,875,580	2,820,924	2,820,924	2,820,924	3,060,038	3,071,370
Total Revenues	2,875,580	2,820,924	2,820,924	2,820,924	3,060,038	3,071,370
Total Expenditures	211,040	2,820,924	2,820,924	2,681,404	3,071,370	3,071,370
Net County Costs	-2,664,540	0	0	-139,520	11,332	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1401 - HUMAN RESOURCES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **PERSONNEL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	683,398	881,361	881,361	810,000	874,630	813,249
51013 Special Pay	4,770	8,020	8,020	22,000	25,300	25,300
51014 Other Pay	16,894	29,000	29,000	32,000	35,100	35,100
51020 Extra Help	23,926	47,956	47,956	50,000	30,000	30,000
51021 Salary Savings	0	-10,000	-10,000	-10,000	-10,000	-10,000
51030 Overtime	48	0	0	0	0	0
51100 Payroll Tax-Social Security	42,955	55,364	55,364	54,000	59,899	52,653
51101 Payroll Taxes-Medicare	10,328	13,084	13,084	13,000	14,009	13,110
51110 Co Contribution Retirement	215,833	278,424	278,424	270,000	329,284	306,825
51111 Retirement Allowance	1	0	0	0	0	0
51120 Co Contribution-Group Insuranc	139,591	164,480	164,480	172,000	212,487	189,675
51121 Contribution Def Comp/401a	4,702	8,039	8,039	6,500	7,556	6,845
51123 Co Contribution-HSA	17,222	15,880	15,880	13,500	17,846	17,687
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,159,668	1,491,608	1,491,608	1,433,000	1,596,111	1,480,444
SERVICES AND SUPPLIES						
52060 Communications	1,972	1,800	1,800	2,100	2,000	2,000
52121 Maintenance Equipment Contract	173	178	178	178	184	184
52135 Software License & Maintenance	1,264	300	300	211	300	300
52136 Computer Hardware	6,974	2,000	2,000	0	2,000	2,000
52144 Mileage	958	0	0	0	0	0
52150 Memberships	700	900	900	600	900	900
52169 Outside Printing	764	500	500	500	500	500
52170 Office Expenses	4,714	3,500	3,500	3,000	3,500	3,500
52171 Copy/Printing Costs	1,051	1,500	1,500	1,500	1,500	1,500
52172 Postage	1,203	1,500	1,500	1,500	1,500	1,500
52173 Subscription-Publication	615	2,922	2,922	2,922	3,000	3,000
52180 Professional/Specialized Srvs	46,455	55,000	55,000	40,000	40,000	40,000
52190 Publication Legal Notice	75	1,000	1,000	1,000	1,000	1,000
52200 Rents & Leases Equipment	306	1,300	1,300	1,300	1,300	1,300
52210 Rents/Leases Structures/Ground	2,179	2,700	2,700	2,812	3,000	3,000
52225 Office Equipment	2,993	1,000	1,000	9,050	1,000	1,000
52230 Special Departmental Expense	924	2,000	2,000	2,000	2,000	2,000
52232 Employment Training	2,274	3,500	3,500	3,000	5,000	5,000
52250 Transportation & Travel	2,514	5,500	5,500	4,500	5,500	5,500
52260 Utilities	9,453	4,500	4,500	8,000	8,000	8,000
52601 Fingerprints	172	98	98	0	49	49
52602 Drug Testing	424	450	450	450	450	450
52722 ISF Equipment Replacement	2,273	2,273	2,273	2,273	2,624	2,624
52723 ISF IT Services Used	113,606	79,776	79,776	79,776	172,739	172,739
52724 ISF ID Badges	33	33	33	17	0	0
52730 ISF Liability Premium	3,010	3,940	3,940	3,940	8,578	8,578
52732 ISF Property/General Premium	863	1,727	1,727	1,727	3,406	3,406
52741 ISF Workers' Comp. Premium	4,445	4,481	4,481	4,481	4,804	4,804
52760 ISF IT Direct Charges	48,444	55,919	55,919	54,919	52,850	27,650
TOTAL SERVICES AND SUPPLIES	260,831	240,297	240,297	231,756	327,684	302,484
OTHER CHARGES						
53623 IF Fingerprints	75	50	50	50	50	50
54308 SBITA Interest Expense	48	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1401 - HUMAN RESOURCES**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **PERSONNEL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54700 SBITA Expense	3,332	0	0	0	0	0
TOTAL OTHER CHARGES	3,455	50	50	50	50	50
CAPITAL ASSETS						
54701 SBITA Asset-Initial	10,127	0	0	0	0	0
TOTAL CAPITAL ASSETS	10,127	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	5,997	6,637	6,637	6,637	17,176	17,176
TOTAL OTHER FINANCING USES	5,997	6,637	6,637	6,637	17,176	17,176
TOTAL EXPENDITURES	1,440,078	1,738,592	1,738,592	1,671,443	1,941,021	1,800,154
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46116 Human Resource Services	8,607	4,000	4,000	5,800	4,500	4,500
46150 Photocopy Charges	48	0	0	4	0	0
46324 Special Dist Hlth Ins Support	1,732	2,500	2,500	2,000	1,620	1,620
46575 IF Admin-Misc Depts	179,956	120,858	120,858	161,000	193,740	193,740
46750 ISF EE Wellness	0	57,678	57,678	35,000	50,000	50,000
TOTAL CHARGES FOR SERVICES	190,343	185,036	185,036	203,804	249,860	249,860
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	10,127	0	0	0	0	0
48610 Oper Trans In-from Non Major	0	0	0	130,750	0	0
TOTAL OTHER FINANCING SOURCES	10,127	0	0	130,750	0	0
TOTAL REVENUES	200,470	185,036	185,036	334,554	249,860	249,860
Total Revenues	200,470	185,036	185,036	334,554	249,860	249,860
Total Expenditures	1,440,078	1,738,592	1,738,592	1,671,443	1,941,021	1,800,154
Net County Costs	1,239,608	1,553,556	1,553,556	1,336,889	1,691,161	1,550,294

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2726 - ANIMAL CONTROL**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	47,602	49,871	49,871	51,300	52,479	52,479
51013 Special Pay	0	0	0	2,000	2,624	2,624
51100 Payroll Tax-Social Security	2,924	3,092	3,092	3,200	3,078	3,078
51101 Payroll Taxes-Medicare	684	723	723	750	720	720
51110 Co Contribution Retirement	15,755	16,782	16,782	17,000	19,202	19,202
51120 Co Contribution-Group Insuranc	9,286	8,585	8,585	10,400	11,343	11,343
51123 Co Contribution-HSA	518	963	963	500	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	76,769	80,016	80,016	85,150	89,446	89,446
SERVICES AND SUPPLIES						
52210 Rents/Leases Structures/Ground	2,457	2,457	2,457	2,457	2,457	2,457
52730 ISF Liability Premium	1,082	1,034	1,034	1,034	1,570	1,570
52732 ISF Property/General Premium	12	13	13	13	15	15
52741 ISF Workers' Comp. Premium	11,834	468	468	468	172	172
TOTAL SERVICES AND SUPPLIES	15,385	3,972	3,972	3,972	4,214	4,214
OTHER CHARGES						
53200 Contribution to Other Agencies	336,691	360,259	360,259	360,259	385,477	385,477
TOTAL OTHER CHARGES	336,691	360,259	360,259	360,259	385,477	385,477
INTRAFUND TRANSFERS						
55240 Intrafund Overhead (A-87) Cost	-3,725	-1,184	-1,184	-1,184	3,998	3,998
TOTAL INTRAFUND TRANSFERS	-3,725	-1,184	-1,184	-1,184	3,998	3,998
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	0	0	0	0	610	610
TOTAL OTHER FINANCING USES	0	0	0	0	610	610
TOTAL EXPENDITURES	425,120	443,063	443,063	448,197	483,745	483,745
REVENUES						
REVENUE USE MONEY PROPERTY						
44102 Interest	1,718	0	0	2,193	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,718	0	0	2,193	0	0
INTERGOVERNMENTAL REVENUES						
45560 Yuba City Animal Control	58,021	84,017	84,017	89,072	93,918	93,918
TOTAL INTERGOVERNMENTAL REVENUES	58,021	84,017	84,017	89,072	93,918	93,918
CHARGES FOR SERVICES						
46195 Animal Control Services	0	0	0	96	0	0
TOTAL CHARGES FOR SERVICES	0	0	0	96	0	0
TOTAL REVENUES	59,739	84,017	84,017	91,361	93,918	93,918
Total Revenues	59,739	84,017	84,017	91,361	93,918	93,918
Total Expenditures	425,120	443,063	443,063	448,197	483,745	483,745
Net County Costs	365,381	359,046	359,046	356,836	389,827	389,827

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52060 Communications	6	1,050	1,050	0	0	0
52170 Office Expenses	119	1,200	1,200	1,000	1,200	1,200
52172 Postage	797	0	0	0	0	0
52173 Subscription-Publication	0	0	0	0	10,000	10,000
52180 Professional/Specialized Svcs	61,388	50,000	50,000	45,000	110,000	90,000
52230 Special Departmental Expense	4,240	280,000	280,000	240,000	250,000	250,000
52232 Employment Training	4,495	10,000	10,000	5,000	20,000	20,000
52750 ISF Wellness Services	0	57,678	57,678	35,000	50,000	50,000
52760 ISF IT Direct Charges	0	30,000	30,000	30,000	30,000	30,000
TOTAL SERVICES AND SUPPLIES	71,045	429,928	429,928	356,000	471,200	451,200
OTHER CHARGES						
53401 Treasury Fee	710	0	0	300	0	0
53622 IF Other Department	29,426	0	0	0	0	0
53623 IF Fingerprints	0	0	0	25	0	0
53670 IF OH Cost Plan	3,875	10,261	10,261	10,261	55,711	55,711
TOTAL OTHER CHARGES	34,011	10,261	10,261	10,586	55,711	55,711
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	63,811	63,811	167,689	0	0
TOTAL INCREASES IN RESERVES	0	63,811	63,811	167,689	0	0
OTHER FINANCING USES						
56210 Operating Transf Out-Non Major	0	0	0	130,750	0	0
56255 Operating Trans Out-ISF's	125,000	0	0	0	0	0
TOTAL OTHER FINANCING USES	125,000	0	0	130,750	0	0
TOTAL EXPENDITURES	230,056	504,000	504,000	665,025	526,911	506,911
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	9,842	0	0	16,000	13,800	13,800
44103 Interest-FMV Adjustments	-6,965	0	0	28,275	0	0
TOTAL REVENUE USE MONEY PROPERTY	2,877	0	0	44,275	13,800	13,800
CHARGES FOR SERVICES						
46750 ISF EE Wellness	465,576	494,000	494,000	490,000	494,000	0
TOTAL CHARGES FOR SERVICES	465,576	494,000	494,000	490,000	494,000	0
MISCELLANEOUS REVENUES						
47500 Other Revenue	0	10,000	10,000	130,750	0	0
47540 Refund	40	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	40	10,000	10,000	130,750	0	0
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	19,111	493,111

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4595 - EMPLOYEE WELLNESS SERVICES**
 Fund: **4595 - EMPLOYEE WELLNESS SERVICES**
 Function: N/A
 Activity: **Other**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	19,111	493,111
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	468,493	504,000	504,000	665,025	526,911	506,911
Total Revenues	468,493	504,000	504,000	665,025	526,911	506,911
Total Expenditures	230,056	504,000	504,000	665,025	526,911	506,911
Net County Costs	-238,437	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1202 - TREASURER-TAX COLLECTOR**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	447,436	518,789	518,789	495,000	661,096	661,096
51013 Special Pay	842	1,200	1,200	14,800	21,453	21,453
51014 Other Pay	6,161	6,000	6,000	8,674	7,800	7,800
51020 Extra Help	3,363	3,500	3,500	2,500	3,500	3,500
51100 Payroll Tax-Social Security	28,737	32,171	32,171	32,000	41,095	41,095
51101 Payroll Taxes-Medicare	6,593	7,525	7,525	7,500	9,611	9,611
51110 Co Contribution Retirement	150,987	174,508	174,508	165,000	241,896	241,896
51120 Co Contribution-Group Insuranc	103,436	134,607	134,607	140,500	194,021	194,021
51121 Contribution Def Comp/401a	4,118	5,686	5,686	5,686	6,544	6,544
51123 Co Contribution-HSA	9,687	10,886	10,886	10,000	16,602	16,602
TOTAL SALARIES AND EMPLOYEE BENEFIT	761,360	894,872	894,872	881,660	1,203,618	1,203,618
SERVICES AND SUPPLIES						
52060 Communications	2,382	3,000	3,000	1,000	2,500	2,500
52120 Maintenance Equipment	1,717	1,700	1,700	1,850	2,500	2,500
52136 Computer Hardware	4,604	3,350	3,350	3,000	4,500	4,500
52150 Memberships	480	970	970	800	1,235	1,235
52163 Auditing Fees	3,172	3,172	3,172	3,200	3,360	3,360
52169 Outside Printing	8,051	7,390	7,390	7,390	9,200	9,200
52170 Office Expenses	6,978	10,985	10,985	10,000	15,170	15,170
52171 Copy/Printing Costs	195	450	450	200	550	550
52172 Postage	6,706	6,500	6,500	4,000	5,500	5,500
52180 Professional/Specialized Srvs	33,674	58,815	58,815	58,815	123,775	123,775
52190 Publication Legal Notice	9,150	11,700	11,700	7,000	14,300	14,300
52200 Rents & Leases Equipment	402	1,600	1,600	1,600	2,250	2,250
52230 Special Departmental Expense	46,372	50,000	50,000	50,000	55,000	55,000
52232 Employment Training	3,200	7,880	7,880	5,000	9,370	9,370
52250 Transportation & Travel	10,057	23,166	23,166	18,000	25,116	25,116
52260 Utilities	14,859	11,000	11,000	15,000	15,000	15,000
52601 Fingerprints	98	0	0	0	0	0
52602 Drug Testing	37	0	0	0	0	0
52722 ISF Equipment Replacement	1,667	1,667	1,667	1,667	2,625	2,625
52723 ISF IT Services Used	86,820	145,889	145,889	145,889	149,463	149,463
52724 ISF ID Badges	66	0	0	0	0	0
52730 ISF Liability Premium	7,082	6,632	6,632	6,632	10,875	10,875
52732 ISF Property/General Premium	503	1,057	1,057	1,057	2,052	2,052
52741 ISF Workers' Comp. Premium	1,758	1,410	1,410	1,410	2,274	2,274
52760 ISF IT Direct Charges	1,467	79,474	79,474	79,474	80,041	80,011
TOTAL SERVICES AND SUPPLIES	251,497	437,807	437,807	422,984	536,656	536,626
OTHER CHARGES						
53623 IF Fingerprints	50	0	0	0	0	0
54308 SBITA Interest Expense	2,137	0	0	0	0	0
54700 SBITA Expense	62,212	0	0	0	0	0
TOTAL OTHER CHARGES	64,399	0	0	0	0	0
CAPITAL ASSETS						
54301 Capital Asset-Equipment	0	6,500	6,500	6,070	0	0
54701 SBITA Asset-Initial	335,544	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL CAPITAL ASSETS	335,544	6,500	6,500	6,070	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	11,432	12,995	12,995	12,995	22,927	22,927
TOTAL OTHER FINANCING USES	11,432	12,995	12,995	12,995	22,927	22,927
TOTAL EXPENDITURES	1,424,232	1,352,174	1,352,174	1,323,709	1,763,201	1,763,171
REVENUES						
FINES, FORFEITURES, PENALTIES						
43230 R & T 4710	18,061	17,000	17,000	17,000	17,000	17,000
TOTAL FINES, FORFEITURES, PENALTIES	18,061	17,000	17,000	17,000	17,000	17,000
CHARGES FOR SERVICES						
46114 Admin/Clerical Cost Fee	0	0	0	0	420	420
46128 Tax Collector Service Charge	46	80	80	80	60	60
46131 Treasury Fees	563,069	405,000	405,000	505,000	550,000	550,000
46132 Research Special Services	1,840	1,500	1,500	1,500	1,500	1,500
46133 Unsecured Collection Fees	6,100	10,000	10,000	6,000	7,000	7,000
46134 Installment Plan Fees	1,050	1,000	1,000	1,000	1,000	1,000
46197 PWR TO SALE COST RECOVERY	738	12,035	12,035	0	12,035	12,035
46325 Data Processing Services	12,500	15,000	15,000	13,000	13,000	13,000
TOTAL CHARGES FOR SERVICES	585,343	444,615	444,615	526,580	585,015	585,015
MISCELLANEOUS REVENUES						
47527 Returned Check Fees	4,007	4,000	4,000	4,000	4,000	4,000
47542 Duplicate Copies	90	400	400	0	184	184
TOTAL MISCELLANEOUS REVENUES	4,097	4,400	4,400	4,000	4,184	4,184
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	335,544	0	0	0	0	0
48610 Oper Trans In-from Non Major	0	0	0	0	0	60,000
TOTAL OTHER FINANCING SOURCES	335,544	0	0	0	0	60,000
TOTAL REVENUES	943,045	466,015	466,015	547,580	606,199	666,199
Total Revenues	943,045	466,015	466,015	547,580	606,199	666,199
Total Expenditures	1,424,232	1,352,174	1,352,174	1,323,709	1,763,201	1,763,171
Net County Costs	481,187	886,159	886,159	776,129	1,157,002	1,096,972

General
Services

Section D

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1205 - GENERAL SERVICES DEPARTMENT**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	578,869	678,164	678,164	601,341	659,524	659,524
51013 Special Pay	1,203	1,209	1,209	11,990	12,497	12,497
51014 Other Pay	24,798	29,110	29,110	34,611	35,291	35,291
51020 Extra Help	0	0	0	17,959	38,059	38,059
51021 Salary Savings	0	-20,000	-20,000	0	0	0
51030 Overtime	730	500	500	1,727	1,000	1,000
51100 Payroll Tax-Social Security	36,323	39,508	39,508	40,141	45,608	45,608
51101 Payroll Taxes-Medicare	8,767	9,238	9,238	9,681	10,895	10,895
51110 Co Contribution Retirement	182,212	203,683	203,683	206,554	258,974	258,974
51120 Co Contribution-Group Insuranc	114,720	121,152	121,152	124,761	227,790	227,790
51121 Contribution Def Comp/401a	7,502	7,607	7,607	8,003	8,197	8,197
51123 Co Contribution-HSA	10,490	11,616	11,616	11,425	11,413	11,413
TOTAL SALARIES AND EMPLOYEE BENEFIT	965,614	1,081,787	1,081,787	1,068,193	1,309,248	1,309,248
SERVICES AND SUPPLIES						
52060 Communications	9,825	9,350	9,350	10,342	11,500	11,500
52090 Household Expense	492	560	560	535	510	510
52115 Misc Vehicle Maintenance	9	50	50	50	50	50
52121 Maintenance Equipment Contract	227	234	234	234	242	242
52124 Fuel & Oil	180	220	220	452	500	500
52136 Computer Hardware	0	0	0	165	0	0
52150 Memberships	1,180	1,630	1,630	901	1,500	1,500
52170 Office Expenses	3,363	5,100	5,100	5,100	5,100	5,100
52171 Copy/Printing Costs	729	730	730	854	700	700
52172 Postage	95	125	125	100	100	100
52173 Subscription-Publication	166	0	0	200	0	0
52180 Professional/Specialized Srvs	340	1,800	1,800	1,000	1,600	1,600
52190 Publication Legal Notice	0	1,800	1,800	500	1,600	1,600
52200 Rents & Leases Equipment	203	0	0	0	0	0
52210 Rents/Leases Structures/Ground	2,065	2,065	2,065	2,065	2,065	2,065
52230 Special Departmental Expense	347	100	100	100	100	100
52232 Employment Training	395	6,000	6,000	1,596	4,400	4,400
52242 Special Dept Exp-Safety/Enviro	120	140	140	130	140	140
52250 Transportation & Travel	4,026	5,000	5,000	4,482	5,000	5,000
52260 Utilities	13,190	13,000	13,000	15,000	20,000	20,000
52601 Fingerprints	0	0	0	49	0	0
52711 ISF Vehicle Maint	220	1,890	1,890	1,890	205	205
52712 ISF Fleet Admin	669	722	722	722	724	724
52722 ISF Equipment Replacement	1,515	1,515	1,515	1,515	1,750	1,750
52723 ISF IT Services Used	39,420	27,383	27,383	81,574	59,939	59,939
52724 ISF ID Badges	8	0	0	17	0	0
52730 ISF Liability Premium	3,764	7,098	7,098	7,098	5,565	5,565
52732 ISF Property/General Premium	617	955	955	955	1,914	1,914
52741 ISF Workers' Comp. Premium	15,677	14,147	14,147	14,147	4,870	4,870
52760 ISF IT Direct Charges	24,064	39,038	39,038	25,291	22,112	15,912
TOTAL SERVICES AND SUPPLIES	122,906	140,652	140,652	177,064	152,186	145,986
OTHER CHARGES						
53623 IF Fingerprints	0	0	0	25	0	0
54308 SBITA Interest Expense	33	0	0	17	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1205 - GENERAL SERVICES DEPARTMENT**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **FINANCE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54700 SBITA Expense	2,330	0	0	2,367	0	0
TOTAL OTHER CHARGES	2,363	0	0	2,409	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	7,083	0	0	0	0	0
TOTAL CAPITAL ASSETS	7,083	0	0	0	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	-259,908	-320,788	-320,788	-326,904	-377,867	-377,867
TOTAL INTRAFUND TRANSFERS	-259,908	-320,788	-320,788	-326,904	-377,867	-377,867
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	7,544	8,004	8,004	8,004	15,997	15,997
TOTAL OTHER FINANCING USES	7,544	8,004	8,004	8,004	15,997	15,997
TOTAL EXPENDITURES	845,602	909,655	909,655	928,766	1,099,564	1,093,364
REVENUES						
REVENUE USE MONEY PROPERTY						
44230 Other Rents and Concessions	0	6,000	6,000	6,000	6,000	6,000
44601 Lease Income-Land Improvements	9,770	0	0	0	0	0
44607 Lease Interest Income	1,978	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	11,748	6,000	6,000	6,000	6,000	6,000
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46575 IF Admin-Misc Depts	492,520	582,902	582,902	515,254	643,139	643,139
TOTAL CHARGES FOR SERVICES	492,520	582,902	582,902	515,254	643,139	643,139
MISCELLANEOUS REVENUES						
47540 Refund	68	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	68	0	0	0	0	0
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	3,165	0	0	4,399	0	0
48402 SBITA Proceeds-Initial	7,083	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	10,248	0	0	4,399	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	514,584	588,902	588,902	525,653	649,139	649,139
Total Revenues	514,584	588,902	588,902	525,653	649,139	649,139
Total Expenditures	845,602	909,655	909,655	928,766	1,099,564	1,093,364
Net County Costs	331,018	320,753	320,753	403,113	450,425	444,225

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **7101 - PARKS & RECREATION**
Fund: **0001 - GENERAL**
Function: **RECREATION & CULTURAL SERVICES**
Activity: **RECREATION FACILITIES**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52060 Communications	824	1,300	1,300	317	400	400
52090 Household Expense	0	0	0	300	660	660
52120 Maintenance Equipment	0	0	0	2,684	0	0
52124 Fuel & Oil	0	0	0	490	470	470
52130 Maintenance Structure/Imprvmt	11,510	20,000	20,000	20,000	20,000	20,000
52166 General Supplies	2,172	3,000	3,000	3,000	3,000	3,000
52169 Outside Printing	1,544	2,500	2,500	1,440	2,600	2,600
52170 Office Expenses	213	300	300	300	300	300
52172 Postage	0	10	10	10	10	10
52180 Professional/Specialized Srvs	69	20,000	20,000	20,000	20,000	20,000
52200 Rents & Leases Equipment	0	500	500	500	500	500
52230 Special Departmental Expense	80	1,200	1,200	1,200	0	0
52260 Utilities	20,394	30,000	30,000	28,399	30,000	30,000
52601 Fingerprints	0	0	0	196	0	0
52711 ISF Vehicle Maint	2,339	985	985	985	2,181	2,181
52712 ISF Fleet Admin	667	723	723	723	724	724
52730 ISF Liability Premium	18,710	19,308	19,308	19,308	31,683	31,683
52732 ISF Property/General Premium	2,859	5,768	5,768	5,768	11,773	11,773
TOTAL SERVICES AND SUPPLIES	61,381	105,594	105,594	105,620	124,301	124,301
OTHER CHARGES						
53614 IF Misc Non-Road	18,794	0	0	2,663	0	0
53623 IF Fingerprints	0	0	0	50	0	0
TOTAL OTHER CHARGES	18,794	0	0	2,713	0	0
CAPITAL ASSETS						
TOTAL CAPITAL ASSETS	0	0	0	0	0	0
INTRAFUND TRANSFERS						
55230 Intrafund A-87 Building Maint.	147,357	128,773	128,773	128,773	101,828	101,828
55235 Intrafund Administration Srvs	14,693	17,626	17,626	17,407	21,765	21,765
TOTAL INTRAFUND TRANSFERS	162,050	146,399	146,399	146,180	123,593	123,593
TOTAL EXPENDITURES	242,225	251,993	251,993	254,513	247,894	247,894
REVENUES						
FINES, FORFEITURES, PENALTIES						
43228 Litter Fines PC1463.9	252	0	0	0	0	0
TOTAL FINES, FORFEITURES, PENALTIES	252	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
44213 Use of Live Oak Park	2,944	27,400	27,400	807	10,000	10,000
44215 Boat Launch Fees	15,878	15,000	15,000	7,474	15,000	15,000
TOTAL REVENUE USE MONEY PROPERTY	18,822	42,400	42,400	8,281	25,000	25,000
OTHER FINANCING SOURCES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **7101 - PARKS & RECREATION**
 Fund: **0001 - GENERAL**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **RECREATION FACILITIES**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
TOTAL REVENUES	19,074	42,400	42,400	8,281	25,000	25,000
Total Revenues	19,074	42,400	42,400	8,281	25,000	25,000
Total Expenditures	242,225	251,993	251,993	254,513	247,894	247,894
Net County Costs	223,151	209,593	209,593	246,232	222,894	222,894

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1700 - BUILDING MAINTENANCE**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **PROPERTY MANAGEMENT**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,018,669	1,350,431	1,350,431	1,143,512	1,369,069	1,369,069
51013 Special Pay	0	0	0	22,401	25,337	25,337
51014 Other Pay	51,372	41,283	41,283	47,004	84,350	84,350
51020 Extra Help	0	0	0	330	0	0
51021 Salary Savings	0	-76,161	-76,161	0	-81,914	-81,914
51030 Overtime	12,026	20,562	20,562	20,562	22,572	22,572
51100 Payroll Tax-Social Security	65,473	85,036	85,036	76,545	91,432	91,432
51101 Payroll Taxes-Medicare	15,312	19,885	19,885	17,890	21,386	21,386
51110 Co Contribution Retirement	347,033	456,707	456,707	399,249	517,534	517,534
51111 Retirement Allowance	-5	0	0	0	0	0
51120 Co Contribution-Group Insuranc	390,769	546,760	546,760	431,863	558,374	558,374
51121 Contribution Def Comp/401a	3,600	12,445	12,445	3,825	12,407	12,407
51123 Co Contribution-HSA	19,853	19,368	19,368	33,743	28,014	28,014
51130 Co Contrib Unemploymnt Insrnc	0	0	0	2,925	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,924,102	2,476,316	2,476,316	2,199,849	2,648,561	2,648,561
SERVICES AND SUPPLIES						
52045 Weed Control Chemicals	0	7,000	7,000	0	7,000	7,000
52050 Clothing & Personal	20,527	28,905	28,905	24,355	28,905	28,905
52060 Communications	16,926	16,200	16,200	16,948	20,700	20,700
52080 Food	158	0	0	3	0	0
52090 Household Expense	1,281	2,200	2,200	2,200	2,420	2,420
52115 Misc Vehicle Maintenance	81	400	400	172	380	380
52120 Maintenance Equipment	147,616	157,850	157,850	101,374	157,850	157,850
52121 Maintenance Equipment Contract	855	880	880	881	907	907
52124 Fuel & Oil	27,502	34,300	34,300	29,272	40,450	40,450
52130 Maintenance Structure/Imprvmnt	187,759	776,544	861,544	977,042	686,607	686,607
52134 Maintenance Equipment-Supplies	0	0	0	108	0	0
52166 General Supplies	148,948	158,065	158,065	144,874	158,065	158,065
52170 Office Expenses	743	1,500	1,500	1,648	1,100	1,100
52172 Postage	162	0	0	11	20	20
52180 Professional/Specialized Srvs	169,728	146,010	146,010	73,617	90,260	90,260
52200 Rents & Leases Equipment	102	700	700	12,747	5,500	5,500
52220 Small Tools	8,998	13,200	13,200	11,160	13,200	13,200
52225 Office Equipment	0	1,200	1,200	0	1,200	1,200
52230 Special Departmental Expense	65,253	63,570	63,570	75,861	91,120	91,120
52232 Employment Training	0	7,650	7,650	0	7,650	7,650
52242 Special Dept Exp-Safety/Enviro	4,710	10,000	10,000	1,623	11,000	11,000
52246 Equipment Replacement	0	2,700	2,700	2,700	2,700	2,700
52250 Transportation & Travel	0	400	400	0	400	400
52260 Utilities	35,139	41,000	41,000	24,251	26,215	26,215
52601 Fingerprints	98	0	0	98	0	0
52602 Drug Testing	343	0	0	0	0	0
52603 Physicals	905	0	0	290	0	0
52711 ISF Vehicle Maint	36,736	52,247	52,247	52,247	34,248	34,248
52712 ISF Fleet Admin	25,633	27,452	27,452	27,452	30,408	30,408
52722 ISF Equipment Replacement	2,879	2,878	2,878	3,019	2,771	2,771
52723 ISF IT Services Used	40,938	63,859	63,859	63,859	62,247	62,247
52724 ISF ID Badges	57	0	0	33	0	0
52730 ISF Liability Premium	35,261	33,045	33,045	33,045	43,339	43,339

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1700 - BUILDING MAINTENANCE**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **PROPERTY MANAGEMENT**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52732 ISF Property/General Premium	8,496	9,648	9,648	9,648	35,423	35,423
52741 ISF Workers' Comp. Premium	126,187	146,678	146,678	146,678	139,447	139,447
52760 ISF IT Direct Charges	2,391	47,135	47,135	47,135	35,471	35,471
TOTAL SERVICES AND SUPPLIES	1,116,412	1,853,216	1,938,216	1,884,351	1,737,003	1,737,003
OTHER CHARGES						
53623 IF Fingerprints	50	0	0	200	0	0
54308 SBITA Interest Expense	115	0	0	58	0	0
54700 SBITA Expense	7,989	0	0	8,116	0	0
TOTAL OTHER CHARGES	8,154	0	0	8,374	0	0
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	131,000	8,000	8,000	0	0
54300 Capital Asset-Vehicle	0	134,000	193,361	194,233	0	0
54301 Capital Asset-Equipment	0	13,495	6,404	0	0	0
54701 SBITA Asset-Initial	24,285	0	0	0	0	0
TOTAL CAPITAL ASSETS	24,285	278,495	207,765	202,233	0	0
INTRAFUND TRANSFERS						
55230 Intrafund A-87 Building Maint.	-249,198	-224,549	-224,549	-201,764	-221,171	-221,171
55235 Intrafund Administration Svcs	226,773	231,314	231,314	225,269	273,174	273,174
55238 Intrafund Other	-31,364	0	0	0	0	0
TOTAL INTRAFUND TRANSFERS	-53,789	6,765	6,765	23,505	52,003	52,003
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	23,991	24,862	24,862	24,858	50,496	50,496
TOTAL OTHER FINANCING USES	23,991	24,862	24,862	24,858	50,496	50,496
TOTAL EXPENDITURES	3,043,155	4,639,654	4,653,924	4,343,170	4,488,063	4,488,063
REVENUES						
REVENUE USE MONEY PROPERTY						
44210 Rent Land and Buildings	13,140	11,220	11,220	11,220	11,220	11,220
TOTAL REVENUE USE MONEY PROPERTY	13,140	11,220	11,220	11,220	11,220	11,220
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46558 IF Cost Plan Building Maint.	369,799	261,593	261,593	261,593	259,318	259,318
46613 Inter Maintenance & Improvemnt	61,526	777,544	739,544	739,544	525,373	525,373
TOTAL CHARGES FOR SERVICES	431,325	1,039,137	1,001,137	1,001,137	784,691	784,691
MISCELLANEOUS REVENUES						
47505 Comp & Misc Insurance Refund	0	0	0	309	0	0
47509 Court Reimbursement	0	0	0	9,399	9,400	9,400
47521 Insurance Reimbursement	0	0	0	1,062	0	0
47540 Refund	1,278	0	0	1	0	0
TOTAL MISCELLANEOUS REVENUES	1,278	0	0	10,771	9,400	9,400
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	16	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1700 - BUILDING MAINTENANCE**
 Fund: **0001 - GENERAL**
 Function: **GENERAL**
 Activity: **PROPERTY MANAGEMENT**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
48400 Sale of Capital Assets	32,305	0	0	0	0	0
48402 SBITA Proceeds-Initial	24,285	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	56,606	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	52,270	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	52,270	0	0	0
TOTAL REVENUES	502,349	1,050,357	1,064,627	1,023,128	805,311	805,311
Total Revenues	502,349	1,050,357	1,064,627	1,023,128	805,311	805,311
Total Expenditures	3,043,155	4,639,654	4,653,924	4,343,170	4,488,063	4,488,063
Net County Costs	2,540,806	3,589,297	3,589,297	3,320,042	3,682,752	3,682,752

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1703 - COMMERCIAL LEASES**
Fund: **0001 - GENERAL**
Function: **GENERAL**
Activity: **PROPERTY MANAGEMENT**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52120 Maintenance Equipment	3,846	6,000	6,000	5,314	6,000	6,000
52130 Maintenance Structure/Imprmnt	7,471	45,000	45,000	138,099	45,000	45,000
52166 General Supplies	435	0	0	686	600	600
52172 Postage	0	0	0	25	50	50
52180 Professional/Specialized Srvs	11,042	22,000	22,000	22,000	20,000	20,000
52230 Special Departmental Expense	12,798	13,438	13,438	19,575	23,500	23,500
52260 Utilities	62,134	73,600	73,600	62,074	77,000	77,000
52723 ISF IT Services Used	0	1,091	1,091	1,091	0	0
52760 ISF IT Direct Charges	1,062	1,063	1,063	1,063	460	460
TOTAL SERVICES AND SUPPLIES	98,788	162,192	162,192	249,927	172,610	172,610
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	10,220	30,000	30,000	8,961	25,000	25,000
TOTAL INTRAFUND TRANSFERS	10,220	30,000	30,000	8,961	25,000	25,000
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	535,122	0	0	0	0	0
TOTAL OTHER FINANCING USES	535,122	0	0	0	0	0
TOTAL EXPENDITURES	644,130	192,192	192,192	258,888	197,610	197,610
REVENUES						
REVENUE USE MONEY PROPERTY						
44210 Rent Land and Buildings	24,234	273,583	273,583	274,348	280,563	280,563
44602 Lease Income-Structure & Impr	245,820	0	0	0	0	0
44607 Lease Interest Income	3,799	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	273,853	273,583	273,583	274,348	280,563	280,563
MISCELLANEOUS REVENUES						
47540 Refund	0	0	0	92,099	0	0
TOTAL MISCELLANEOUS REVENUES	0	0	0	92,099	0	0
TOTAL REVENUES	273,853	273,583	273,583	366,447	280,563	280,563
Total Revenues	273,853	273,583	273,583	366,447	280,563	280,563
Total Expenditures	644,130	192,192	192,192	258,888	197,610	197,610
Net County Costs	370,277	-81,391	-81,391	-107,559	-82,953	-82,953

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2703 - FISH & GAME PROPAGATION**
Fund: **0006 - FISH AND GAME**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52160 Miscellaneous Expense	0	360	360	312	297	297
52170 Office Expenses	0	100	100	100	100	100
52172 Postage	76	180	180	180	180	180
52207 Special Dept Exp Fish & Game	0	4,000	4,000	4,000	4,000	4,000
52210 Rents/Leases Structures/Ground	666	660	660	678	684	684
52240 Special Dept Exp-Youth Program	0	9,000	9,000	9,000	9,000	9,000
52730 ISF Liability Premium	12	13	13	13	18	18
TOTAL SERVICES AND SUPPLIES	754	14,313	14,313	14,283	14,279	14,279
OTHER CHARGES						
53401 Treasury Fee	132	71	71	101	0	0
TOTAL OTHER CHARGES	132	71	71	101	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
TOTAL EXPENDITURES	886	14,384	14,384	14,384	14,279	14,279
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	7,337	2,000	2,000	5,517	3,842	3,842
TOTAL FINES, FORFEITURES, PENALTIES	7,337	2,000	2,000	5,517	3,842	3,842
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	1,848	693	693	2,362	847	847
44103 Interest-FMV Adjustments	-812	264	264	-1,282	0	0
TOTAL REVENUE USE MONEY PROPERTY	1,036	957	957	1,080	847	847
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	11,427	11,427	0	9,590	9,590
TOTAL CANCELLATION OF OBLIGATED FB	0	11,427	11,427	0	9,590	9,590
TOTAL REVENUES	8,373	14,384	14,384	6,597	14,279	14,279
Total Revenues	8,373	14,384	14,384	6,597	14,279	14,279
Total Expenditures	886	14,384	14,384	14,384	14,279	14,279
Net County Costs	-7,487	0	0	7,787	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4580 - FLEET MANAGEMENT ISF**
Fund: **4580 - FLEET MANAGEMENT ISF**
Function: **N/A**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	198,632	257,895	257,895	219,792	245,509	245,509
51013 Special Pay	0	0	0	7,597	7,345	7,345
51014 Other Pay	181	6,256	6,256	10,825	2,700	2,700
51100 Payroll Tax-Social Security	12,179	16,133	16,133	14,769	15,490	15,490
51101 Payroll Taxes-Medicare	2,848	3,774	3,774	3,454	3,622	3,622
51110 Co Contribution Retirement	66,521	86,781	86,781	76,516	92,520	92,520
51120 Co Contribution-Group Insuranc	49,296	75,464	75,464	66,677	80,229	80,229
51121 Contribution Def Comp/401a	0	655	655	0	1,306	1,306
51123 Co Contribution-HSA	1,789	2,901	2,901	963	3,113	3,113
51125 GASB 68 Pension Expense	-52,011	0	0	0	0	0
51126 GASB 75 OPEB Expense	5,361	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	284,796	449,859	449,859	400,593	451,834	451,834
SERVICES AND SUPPLIES						
52050 Clothing & Personal	2,137	3,420	3,420	3,358	3,400	3,400
52060 Communications	615	650	650	950	1,100	1,100
52090 Household Expense	1,474	1,700	1,700	1,649	1,700	1,700
52119 Fleet Vehicle Parts	1,769	1,000	1,000	1,000	1,000	1,000
52120 Maintenance Equipment	3,341	7,100	7,100	7,100	7,100	7,100
52121 Maintenance Equipment Contract	251	258	258	258	267	267
52122 Stock Parts	42,478	41,000	41,000	41,000	43,500	43,500
52123 Outside Accident Repair	45,946	22,000	22,000	22,000	32,000	32,000
52124 Fuel & Oil	2,293	2,515	2,515	4,065	4,500	4,500
52128 Outside Vehicle Repair	92,324	50,000	50,000	50,000	62,000	62,000
52129 Other Parts	243,724	195,000	195,000	195,000	204,000	204,000
52134 Maintenance Equipment-Supplies	7,306	4,600	4,600	4,600	5,800	5,800
52169 Outside Printing	228	230	230	230	230	230
52170 Office Expenses	268	604	604	250	350	350
52171 Copy/Printing Costs	63	100	100	100	100	100
52172 Postage	53	100	100	100	100	100
52173 Subscription-Publication	213	215	215	215	215	215
52180 Professional/Specialized Srvs	0	200	200	200	200	200
52200 Rents & Leases Equipment	1,086	0	0	0	0	0
52210 Rents/Leases Structures/Ground	915	915	915	915	915	915
52220 Small Tools	2,351	1,800	1,800	1,800	2,400	2,400
52225 Office Equipment	160	500	500	500	500	500
52230 Special Departmental Expense	746	2,000	2,000	2,343	2,350	2,350
52232 Employment Training	220	1,000	1,000	1,000	1,000	1,000
52242 Special Dept Exp-Safety/Enviro	4,583	4,800	4,800	7,301	8,000	8,000
52249 Other Equipment	5,372	0	0	6,000	0	0
52250 Transportation & Travel	0	700	700	0	0	0
52260 Utilities	20,351	18,000	18,000	20,777	23,000	23,000
52602 Drug Testing	174	165	165	174	180	180
52603 Physicals	270	100	100	100	100	100
52722 ISF Equipment Replacement	909	909	909	909	875	875
52723 ISF IT Services Used	11,958	14,040	14,040	14,040	18,182	18,182
52724 ISF ID Badges	8	0	0	0	0	0
52730 ISF Liability Premium	7,262	8,759	8,759	8,759	11,278	11,278
52732 ISF Property/General Premium	1,501	2,127	2,127	2,127	4,707	4,707
52741 ISF Workers' Comp. Premium	31,538	29,077	29,077	29,077	19,570	19,570

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4580 - FLEET MANAGEMENT ISF**
Fund: **4580 - FLEET MANAGEMENT ISF**
Function: **N/A**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52760 ISF IT Direct Charges	8,846	9,958	9,958	9,958	9,330	9,330
TOTAL SERVICES AND SUPPLIES	542,733	425,542	425,542	437,855	469,949	469,949
OTHER CHARGES						
53340 Retire Long-Term Debt	0	5,751	5,751	5,751	5,341	5,341
53400 Interest Expense	1,446	1,462	1,462	1,462	1,189	1,189
53401 Treasury Fee	-73	150	150	150	0	0
53628 IF Admin - Misc Depts	156,125	185,222	185,222	178,944	204,924	204,924
53665 IF Audit Expense	2,000	2,200	2,200	2,200	2,200	2,200
53670 IF OH Cost Plan	84,205	43,192	43,192	43,192	52,348	52,348
53690 IF CUPA	877	900	900	1,052	1,052	1,052
54308 SBITA Interest Expense	14	0	0	0	0	0
54700 SBITA Expense	0	0	0	0	3,912	3,912
TOTAL OTHER CHARGES	244,594	238,877	238,877	232,751	270,966	270,966
CAPITAL ASSETS						
54301 Capital Asset-Equipment	0	15,000	15,000	14,092	0	0
54302 Depreciation Expense	6,944	7,498	7,498	8,119	5,223	5,223
54309 Amortization Expense-SBITA	1,006	0	0	0	0	0
TOTAL CAPITAL ASSETS	7,950	22,498	22,498	22,211	5,223	5,223
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	49,857	49,857	0	27,543	27,583
TOTAL INCREASES IN RESERVES	0	49,857	49,857	0	27,543	27,583
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	815	955	955	955	948	948
TOTAL OTHER FINANCING USES	815	955	955	955	948	948
TOTAL EXPENDITURES	1,080,888	1,187,588	1,187,588	1,094,365	1,226,463	1,226,503
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	-759	825	825	1,026	850	850
44103 Interest-FMV Adjustments	-7,615	0	0	16,001	0	0
TOTAL REVENUE USE MONEY PROPERTY	-8,374	825	825	17,027	850	850
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46318 Maintenance	12,636	12,890	12,890	879	11,780	11,780
46711 ISF Vehicle Maintenance	944,812	860,340	860,340	756,783	880,804	880,833
46712 ISF Fleet Admin	292,924	313,533	313,533	251,574	333,029	333,040
TOTAL CHARGES FOR SERVICES	1,250,372	1,186,763	1,186,763	1,009,236	1,225,613	1,225,653
MISCELLANEOUS REVENUES						
47540 Refund	105	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	105	0	0	0	0	0
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	401	0	0	642	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4580 - FLEET MANAGEMENT ISF**
 Fund: **4580 - FLEET MANAGEMENT ISF**
 Function: N/A
 Activity: **Other**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING SOURCES	401	0	0	642	0	0
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	1,242,504	1,187,588	1,187,588	1,026,905	1,226,463	1,226,503
Total Revenues	1,242,504	1,187,588	1,187,588	1,026,905	1,226,463	1,226,503
Total Expenditures	1,080,888	1,187,588	1,187,588	1,094,365	1,226,463	1,226,503
Net County Costs	-161,616	0	0	67,460	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **8145 - INFORMATION TECHNOLOGY ISF**
Fund: **4581 - INFORMATION TECHNOLOGY ISF**
Function: **N/A**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,423,525	1,715,453	1,715,453	1,670,499	1,781,946	1,781,946
51013 Special Pay	1,693	0	0	50,953	58,105	58,105
51014 Other Pay	90,458	64,586	64,586	55,388	102,449	102,449
51030 Overtime	19,206	17,850	17,850	17,850	18,100	18,100
51100 Payroll Tax-Social Security	91,503	109,664	109,664	114,708	120,149	120,149
51101 Payroll Taxes-Medicare	21,335	25,613	25,613	25,943	27,938	27,938
51110 Co Contribution Retirement	478,219	584,576	584,576	586,595	679,405	679,405
51120 Co Contribution-Group Insuranc	252,742	328,215	328,215	324,302	321,694	321,694
51121 Contribution Def Comp/401a	2,356	5,240	5,240	3,700	5,877	5,877
51123 Co Contribution-HSA	15,153	16,467	16,467	15,711	21,789	21,789
51125 GASB 68 Pension Expense	-111,421	0	0	0	0	0
51126 GASB 75 OPEB Expense	63,069	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	2,347,838	2,867,664	2,867,664	2,865,649	3,137,452	3,137,452
SERVICES AND SUPPLIES						
52060 Communications	65,350	95,760	98,123	111,865	93,460	93,460
52080 Food	257	0	0	0	0	0
52090 Household Expense	410	550	550	566	600	600
52115 Misc Vehicle Maintenance	171	210	210	234	240	240
52120 Maintenance Equipment	65,424	201,100	204,100	153,936	194,835	194,835
52121 Maintenance Equipment Contract	954	983	983	983	1,013	1,013
52124 Fuel & Oil	1,433	2,060	2,060	1,535	1,800	1,800
52135 Software License & Maintenance	198,761	549,671	549,671	216,754	336,398	336,398
52136 Computer Hardware	151,234	130,400	130,765	130,765	129,300	129,300
52150 Memberships	164	300	300	174	190	190
52170 Office Expenses	2,151	3,500	3,500	3,667	3,100	3,100
52171 Copy/Printing Costs	488	700	700	234	600	600
52172 Postage	15	25	25	25	20	20
52180 Professional/Specialized Srvs	11,914	38,720	48,455	49,430	32,500	32,500
52200 Rents & Leases Equipment	113	0	0	0	0	0
52225 Office Equipment	278	5,350	5,350	5,350	3,450	3,450
52230 Special Departmental Expense	25,600	5,775	5,775	5,775	9,000	9,000
52232 Employment Training	16,144	40,000	40,000	40,000	40,000	40,000
52237 Special Department Exp-Other	9,653	5,319	5,319	5,319	6,437	6,437
52250 Transportation & Travel	4,438	20,500	20,500	20,500	20,500	20,500
52260 Utilities	21,978	24,640	24,640	27,194	30,400	30,400
52601 Fingerprints	98	49	49	49	0	0
52602 Drug Testing	74	37	37	0	0	0
52711 ISF Vehicle Maint	2,419	2,629	2,629	2,629	2,257	2,257
52712 ISF Fleet Admin	3,336	3,612	3,612	3,612	2,896	2,896
52724 ISF ID Badges	33	0	0	16	0	0
52730 ISF Liability Premium	10,935	24,738	24,738	24,738	18,223	18,223
52732 ISF Property/General Premium	12,658	21,519	21,519	21,519	31,060	31,060
52741 ISF Workers' Comp. Premium	10,858	9,322	9,322	9,322	36,330	36,330
52760 ISF IT Direct Charges	-42,225	0	0	0	0	0
TOTAL SERVICES AND SUPPLIES	575,116	1,187,469	1,202,932	836,191	994,609	994,609
OTHER CHARGES						
53340 Retire Long-Term Debt	0	9,276	9,276	9,276	9,049	9,049
53400 Interest Expense	2,350	2,358	2,358	2,358	2,013	2,013

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **8145 - INFORMATION TECHNOLOGY ISF**
Fund: **4581 - INFORMATION TECHNOLOGY ISF**
Function: **N/A**
Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
53401 Treasury Fee	712	590	590	590	0	0
53623 IF Fingerprints	50	25	25	25	0	0
53628 IF Admin - Misc Depts	336,395	397,680	397,680	373,203	438,215	438,215
53665 IF Audit Expense	3,000	3,300	3,300	3,300	3,300	3,300
53670 IF OH Cost Plan	159,909	190,952	190,952	190,952	250,271	250,271
54308 SBITA Interest Expense	2,246	0	0	0	0	0
54700 SBITA Expense	0	0	0	102,829	128,882	128,882
TOTAL OTHER CHARGES	504,662	604,181	604,181	682,533	831,730	831,730
CAPITAL ASSETS						
54301 Capital Asset-Equipment	0	300,000	300,000	300,000	300,000	300,000
54302 Depreciation Expense	173,562	202,396	202,396	121,759	121,759	121,759
54309 Amortization Expense-SBITA	385,820	0	0	397,281	367,761	367,761
54311 Capital Asset-Software	0	0	0	1	0	0
TOTAL CAPITAL ASSETS	559,382	502,396	502,396	819,041	789,520	789,520
INTRAFUND TRANSFERS						
55210 Intrafd Information Technology	-1	1	1	1	1	1
TOTAL INTRAFUND TRANSFERS	-1	1	1	1	1	1
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	209,012	210,431	295,481	131,160	133,233
TOTAL INCREASES IN RESERVES	0	209,012	210,431	295,481	131,160	133,233
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	17,000	0	0	0	0	0
56220 O/Trans Out-Debt Service	633	844	844	844	844	844
TOTAL OTHER FINANCING USES	17,633	844	844	844	844	844
TOTAL EXPENDITURES	4,004,630	5,371,567	5,388,449	5,499,740	5,885,316	5,887,389
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	11,001	5,800	5,800	7,321	7,321	7,321
44103 Interest-FMV Adjustments	36,336	0	0	-15,101	0	0
TOTAL REVENUE USE MONEY PROPERTY	47,337	5,800	5,800	-7,780	7,321	7,321
INTERGOVERNMENTAL REVENUES						
45664 Other Governmental Agencies	26,439	5,319	5,319	5,319	46,639	46,639
TOTAL INTERGOVERNMENTAL REVENUES	26,439	5,319	5,319	5,319	46,639	46,639
CHARGES FOR SERVICES						
46512 Interfund Projects	0	155,027	155,027	155,027	0	0
46722 ISF Equip. Replacement	98,030	100,000	100,000	100,000	100,000	97,851
46723 ISF IT Services Provided	3,304,285	3,974,092	3,974,092	4,274,406	5,017,775	5,015,578
TOTAL CHARGES FOR SERVICES	3,402,315	4,229,119	4,229,119	4,529,433	5,117,775	5,113,429
MISCELLANEOUS REVENUES						
47540 Refund	0	0	0	9,235	0	0
TOTAL MISCELLANEOUS REVENUES	0	0	0	9,235	0	0
OTHER FINANCING SOURCES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **8145 - INFORMATION TECHNOLOGY ISF**
 Fund: **4581 - INFORMATION TECHNOLOGY ISF**
 Function: **N/A**
 Activity: **Other**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
48300 Sale of Excess Property	1,588	0	0	482	0	0
48400 Sale of Capital Assets	25,852	0	0	0	0	0
48615 Operating Trans in frm TC/PS	59,064	0	0	0	0	0
48616 O/Transfer In-Capital Project	0	0	1,419	0	0	0
TOTAL OTHER FINANCING SOURCES	86,504	0	1,419	482	0	0
RESIDUAL EQUITY TRANSFER IN						
TOTAL RESIDUAL EQUITY TRANSFER IN	0	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	1,131,329	1,146,792	963,051	717,851	720,000
TOTAL CANCELLATION OF OBLIGATED FB	0	1,131,329	1,146,792	963,051	717,851	720,000
UNDESIGNATED FUND BALANCE						
TOTAL UNDESIGNATED FUND BALANCE	0	0	0	0	0	0
TOTAL REVENUES	3,562,595	5,371,567	5,388,449	5,499,740	5,889,586	5,887,389
Total Revenues	3,562,595	5,371,567	5,388,449	5,499,740	5,889,586	5,887,389
Total Expenditures	4,004,630	5,371,567	5,388,449	5,499,740	5,885,316	5,887,389
Net County Costs	442,035	0	0	0	-4,270	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **7203 - VETS MEMORIAL COMMUNITY BLDG**
 Fund: **0001 - GENERAL**
 Function: **RECREATION & CULTURAL SERVICES**
 Activity: **VETERANS MEMORIAL BUILDINGS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52060 Communications	2,068	2,152	2,152	1,998	1,998	1,998
52121 Maintenance Equipment Contract	1,292	1,331	1,331	1,331	1,372	1,372
52166 General Supplies	69	100	100	100	100	100
52172 Postage	0	125	125	125	125	125
52180 Professional/Specialized Srvs	0	1,000	1,000	1,000	2,160	2,160
52200 Rents & Leases Equipment	0	500	500	500	500	500
52260 Utilities	9,400	37,478	37,478	8,035	35,000	35,000
52730 ISF Liability Premium	4,129	4,319	4,319	4,319	6,963	6,963
52732 ISF Property/General Premium	1,455	2,989	2,989	2,989	6,103	6,103
TOTAL SERVICES AND SUPPLIES	18,413	49,994	49,994	20,397	54,321	54,321
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
INTRAFUND TRANSFERS						
55230 Intrafund A-87 Building Maint.	66,272	54,595	54,595	54,595	74,634	74,634
55235 Intrafund Administration Srvs	8,222	41,848	41,848	26,344	57,928	57,928
TOTAL INTRAFUND TRANSFERS	74,494	96,443	96,443	80,939	132,562	132,562
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	33,920	35,358	35,358	35,358	33,625	33,625
TOTAL OTHER FINANCING USES	33,920	35,358	35,358	35,358	33,625	33,625
TOTAL EXPENDITURES	126,827	181,795	181,795	136,694	220,508	220,508
REVENUES						
REVENUE USE MONEY PROPERTY						
44205 Reservation Fees	200	1,721	1,721	573	2,295	2,295
44209 Maintenance Veterans' Building	1,275	17,325	17,325	5,775	23,100	23,100
44211 Rent Veterans' Building	0	37,504	37,504	12,501	50,005	50,005
TOTAL REVENUE USE MONEY PROPERTY	1,475	56,550	56,550	18,849	75,400	75,400
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
TOTAL REVENUES	1,475	56,550	56,550	18,849	75,400	75,400
Total Revenues	1,475	56,550	56,550	18,849	75,400	75,400
Total Expenditures	126,827	181,795	181,795	136,694	220,508	220,508
Net County Costs	125,352	125,245	125,245	117,845	145,108	145,108

Health
&
Human
Services
Section E

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4120 - HUMAN SERVICES ADMINISTRATIO**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,598,331	1,940,056	1,898,056	1,892,128	2,134,032	2,134,032
51013 Special Pay	42	43,163	43,163	41,932	62,649	62,649
51014 Other Pay	53,041	118,976	118,976	85,730	85,187	85,187
51020 Extra Help	46,313	0	0	18,382	20,000	20,000
51021 Salary Savings	0	-5,858	-5,858	0	-20,000	-20,000
51030 Overtime	3,782	3,000	3,000	2,833	4,000	4,000
51100 Payroll Tax-Social Security	101,542	119,796	119,796	113,311	127,258	127,258
51101 Payroll Taxes-Medicare	24,204	28,570	28,570	28,445	30,451	30,451
51110 Co Contribution Retirement	538,926	664,102	664,102	595,578	778,169	778,169
51111 Retirement Allowance	-1	0	0	0	0	0
51120 Co Contribution-Group Insuranc	295,004	355,685	355,685	349,842	459,623	459,623
51121 Contribution Def Comp/401a	4,303	11,636	11,636	4,923	13,251	13,251
51123 Co Contribution-HSA	21,735	24,219	24,219	23,627	23,863	23,863
TOTAL SALARIES AND EMPLOYEE BENEFIT	2,687,222	3,303,345	3,261,345	3,156,731	3,718,483	3,718,483
SERVICES AND SUPPLIES						
52060 Communications	12,946	13,000	13,000	13,000	13,000	13,000
52080 Food	0	600	600	1,051	1,000	1,000
52121 Maintenance Equipment Contract	56	58	58	58	60	60
52135 Software License & Maintenance	5,436	5,500	5,500	6,000	6,000	6,000
52136 Computer Hardware	9,348	5,000	5,000	7,000	6,000	6,000
52150 Memberships	274	1,000	1,000	300	1,000	1,000
52158 Printing Supplies	32	0	0	0	0	0
52169 Outside Printing	385	1,000	1,000	200	500	500
52170 Office Expenses	6,140	6,000	6,000	6,000	6,000	6,000
52171 Copy/Printing Costs	62	750	750	750	750	750
52172 Postage	1,558	2,000	2,000	2,500	2,000	2,000
52173 Subscription-Publication	134	500	500	500	500	500
52180 Professional/Specialized Srvs	57,663	67,100	109,100	48,097	212,100	212,100
52190 Publication Legal Notice	0	1,000	1,000	500	1,000	1,000
52210 Rents/Leases Structures/Ground	0	40,000	40,000	35,000	35,000	35,000
52212 Special Dept Exp Transportatn	1,570	0	0	800	0	0
52225 Office Equipment	411	2,500	2,500	500	8,000	8,000
52230 Special Departmental Expense	1,363	0	0	1,200	0	0
52232 Employment Training	150	20,000	20,000	10,000	20,000	20,000
52250 Transportation & Travel	7,007	5,000	5,000	12,000	10,000	10,000
52251 Staff Training	3,967	0	0	1,000	0	0
52260 Utilities	0	2,000	2,000	6,000	5,000	5,000
52601 Fingerprints	0	98	98	74	98	98
52602 Drug Testing	0	74	74	0	74	74
52722 ISF Equipment Replacement	2,121	2,424	2,424	2,424	2,916	2,916
52723 ISF IT Services Used	42,307	45,037	45,037	45,037	69,018	69,018
52724 ISF ID Badges	25	0	0	0	0	0
52730 ISF Liability Premium	7,204	9,283	9,283	9,283	15,582	15,582
52732 ISF Property/General Premium	6,869	13,815	13,815	13,815	27,991	27,991
52741 ISF Workers' Comp. Premium	11,158	9,459	9,459	9,459	10,387	10,387
52760 ISF IT Direct Charges	4,608	24,736	24,736	24,736	16,712	16,712
TOTAL SERVICES AND SUPPLIES	182,794	277,934	319,934	257,284	470,688	470,688

OTHER CHARGES

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
53622 IF Other Department	150,530	120,858	120,858	160,000	193,740	193,740
53670 IF OH Cost Plan	147,151	226,146	226,146	226,146	124,359	124,359
54307 Interest Expense - Lease	799	0	0	0	23	23
54308 SBITA Interest Expense	94	0	0	0	0	0
54700 SBITA Expense	6,043	0	0	0	2,268	2,268
TOTAL OTHER CHARGES	304,617	347,004	347,004	386,146	320,390	320,390
CAPITAL ASSETS						
54602 Lease - Struc & Imprv	29,686	0	0	0	0	0
54701 SBITA Asset-Initial	20,365	0	0	0	0	0
TOTAL CAPITAL ASSETS	50,051	0	0	0	0	0
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	-234,027	-278,580	-278,580	-267,571	-374,690	-374,690
TOTAL INTRAFUND TRANSFERS	-234,027	-278,580	-278,580	-267,571	-374,690	-374,690
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	2,054	3,005	3,005	3,005	22,505	22,505
TOTAL OTHER FINANCING USES	2,054	3,005	3,005	3,005	22,505	22,505
TOTAL EXPENDITURES	2,992,711	3,652,708	3,652,708	3,535,595	4,157,376	4,157,376
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46241 Children & Families	644,131	714,155	714,155	713,167	780,831	780,831
46242 Public Authority	24,373	31,602	31,602	30,353	41,331	41,331
46520 Interfund Mental Health	787,786	1,007,950	1,007,950	968,118	1,105,596	1,105,596
46535 IF Alcohol & Drug	95,496	119,060	119,060	114,355	130,358	130,358
46536 IF Welfare/Social Srvc	1,076,931	1,344,051	1,344,051	1,290,937	1,621,707	1,621,707
46575 IF Admin-Misc Depts	353,593	435,890	435,890	418,665	477,553	477,553
TOTAL CHARGES FOR SERVICES	2,982,310	3,652,708	3,652,708	3,535,595	4,157,376	4,157,376
MISCELLANEOUS REVENUES						
47521 Insurance Reimbursement	375	0	0	0	0	0
47540 Refund	1,250	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	1,625	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	20,365	0	0	0	0	0
48610 Oper Trans In-from Non Major	4,493	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	24,858	0	0	0	0	0
TOTAL REVENUES	3,008,793	3,652,708	3,652,708	3,535,595	4,157,376	4,157,376

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4120 - HUMAN SERVICES ADMINISTRATIO**
 Fund: **0012 - HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
Total Revenues	3,008,793	3,652,708	3,652,708	3,535,595	4,157,376	4,157,376
Total Expenditures	2,992,711	3,652,708	3,652,708	3,535,595	4,157,376	4,157,376
Net County Costs	-16,082	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4102 - BEHAVIORAL HEALTH**
Fund: **0007 - BI-COUNTY BEHAVIORAL HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	10,229,944	12,766,481	12,766,481	10,493,418	13,811,875	13,811,875
51013 Special Pay	211,174	131,600	131,600	371,406	448,851	448,851
51014 Other Pay	732,274	706,000	706,000	469,523	470,377	470,377
51015 Mitigation Pay	168,462	175,000	175,000	351,140	340,000	340,000
51020 Extra Help	495,985	300,000	300,000	351,877	580,500	580,500
51021 Salary Savings	0	-396,774	-396,774	0	-2,257,699	-2,257,699
51030 Overtime	394,326	362,700	362,700	518,316	393,500	393,500
51100 Payroll Tax-Social Security	675,424	843,016	843,016	660,146	802,966	802,966
51101 Payroll Taxes-Medicare	173,173	207,045	207,045	181,077	197,451	197,451
51110 Co Contribution Retirement	3,386,638	4,252,433	4,252,433	3,398,959	4,836,936	4,836,936
51111 Retirement Allowance	1,687	0	0	-2,935	0	0
51120 Co Contribution-Group Insuranc	2,004,313	2,679,846	2,679,846	1,978,357	3,271,225	3,271,225
51121 Contribution Def Comp/401a	27,957	79,161	79,161	31,833	89,364	89,364
51123 Co Contribution-HSA	101,422	115,819	115,819	98,977	134,049	134,049
51130 Co Contrib Unemploymnt Insrnc	-820	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	18,601,959	22,222,327	22,222,327	18,902,094	23,119,395	23,119,395
SERVICES AND SUPPLIES						
52060 Communications	119,473	116,766	116,766	115,921	127,132	127,132
52080 Food	73,060	81,529	81,529	68,954	120,308	120,308
52090 Household Expense	114,516	104,475	104,475	87,896	97,625	97,625
52115 Misc Vehicle Maintenance	2,781	1,939	1,939	4,530	3,080	3,080
52120 Maintenance Equipment	1,143	0	0	713	0	0
52121 Maintenance Equipment Contract	6,978	7,187	7,187	7,187	7,403	7,403
52124 Fuel & Oil	39,223	34,700	34,700	35,302	37,300	37,300
52130 Maintenance Structure/Imprvmnt	23,426	0	33,522	50,371	2,000	2,000
52135 Software License & Maintenance	911,158	1,002,352	1,002,352	975,427	1,040,500	1,040,500
52136 Computer Hardware	57,530	48,816	51,280	41,726	20,699	20,699
52140 Medical Dental Lab Supplies	5,126	7,500	7,500	906	5,200	5,200
52141 Medical Supplies Floor Stock	37,661	157,000	157,000	65,664	150,000	150,000
52150 Memberships	25,802	26,974	26,974	23,848	27,214	27,214
52160 Miscellaneous Expense	5,163	0	0	1,245	0	0
52166 General Supplies	299	0	0	-32	0	0
52170 Office Expenses	32,744	50,600	50,600	32,580	42,960	42,960
52171 Copy/Printing Costs	24,917	31,775	31,775	31,232	29,950	29,950
52172 Postage	12,339	10,160	10,160	9,634	10,000	10,000
52173 Subscription-Publication	5,084	1,150	1,150	1,654	1,350	1,350
52180 Professional/Specialized Srvs	4,927,944	5,580,776	6,351,046	4,858,893	7,562,236	7,562,236
52182 Prof & Spec Medical Services	331	0	0	0	3,750	3,750
52184 Prof & Spec Conservator Admin	178,860	321,744	321,744	359,817	413,790	413,790
52200 Rents & Leases Equipment	1,501	0	0	0	0	0
52210 Rents/Leases Structures/Ground	4,879	98,843	98,843	98,104	5,229	5,229
52225 Office Equipment	4,242	17,450	17,450	3,147	7,800	7,800
52230 Special Departmental Expense	8,678	5,000	5,000	9,286	4,400	4,400
52232 Employment Training	19,974	33,903	33,903	32,201	20,680	20,680
52237 Special Department Exp-Other	200,000	500	500	819,792	0	0
52243 Educational Materials	9,052	1,000	1,000	0	1,000	1,000
52249 Other Equipment	308	0	0	0	0	0
52250 Transportation & Travel	19,392	28,850	28,850	31,321	20,200	20,200
52251 Staff Training	125	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4102 - BEHAVIORAL HEALTH**
Fund: **0007 - BI-COUNTY BEHAVIORAL HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52256 Community Programs	24	0	0	0	0	0
52260 Utilities	70,793	43,690	43,690	37,840	46,715	46,715
52601 Fingerprints	2,433	1,274	1,274	884	931	931
52602 Drug Testing	1,820	962	962	448	703	703
52603 Physicals	9,075	6,552	6,552	430	850	850
52711 ISF Vehicle Maint	53,815	29,645	29,645	29,645	50,173	50,173
52712 ISF Fleet Admin	21,073	22,395	22,395	22,395	24,616	24,616
52723 ISF IT Services Used	504,528	744,017	744,017	744,017	767,138	767,138
52724 ISF ID Badges	683	332	332	313	199	199
52730 ISF Liability Premium	225,568	243,761	243,761	210,448	286,036	286,036
52731 ISF Malpractice Premium	375,907	481,563	481,563	481,563	389,414	389,414
52732 ISF Property/General Premium	14,170	16,749	16,749	16,749	31,402	31,402
52741 ISF Workers' Comp. Premium	233,693	299,221	299,221	299,221	356,140	356,140
52760 ISF IT Direct Charges	8,310	112,456	112,456	112,456	11,717	11,717
TOTAL SERVICES AND SUPPLIES	8,395,601	9,773,606	10,579,862	9,723,728	11,727,840	11,727,840
OTHER CHARGES						
53100 Support & Care of Persons	2,979,142	3,512,301	3,512,301	3,208,493	3,557,275	3,557,275
53118 St Offset State Hospital	5,096	0	0	0	0	0
53119 St Offset Managed Care Inpt	951,717	700,000	700,000	888,573	858,000	858,000
53151 Prior Year-Refund Medical	2,606	25,000	25,000	0	0	0
53153 Prior Year-Refnd Privt/Ins Pay	293	500	500	0	0	0
53210 Contribution to Res Care-FCH	1,506,145	1,074,500	1,074,500	824,754	2,368,100	2,368,100
53213 Contribution to Others	568,222	667,176	667,176	571,458	587,741	587,741
53214 Contribution to IMD Facilities	2,423,337	653,000	1,564,789	832,481	625,000	625,000
53400 Interest Expense	18,831	0	0	11,282	0	0
53401 Treasury Fee	9,646	2,000	2,000	3,036	0	0
53622 IF Other Department	-2,045,475	0	0	0	-2,233,000	-2,233,000
53623 IF Fingerprints	1,275	650	650	225	450	450
53633 IF Human Services Admin	992,402	1,127,010	1,127,010	1,127,010	1,221,476	1,235,954
53640 IF Mental Hlth Srvs BF	180,000	0	0	0	0	0
53656 Interfund Conservator Services	272,291	360,291	400,291	353,047	445,268	445,268
53665 IF Audit Expense	12,122	15,333	15,333	15,333	11,675	11,675
53670 IF OH Cost Plan	1,126,703	609,482	609,482	609,482	1,019,776	1,019,776
53692 Inter Maintenance & Improvemnt	13,650	120,000	120,000	-2,077,106	0	0
54307 Interest Expense - Lease	2,451	0	0	0	204	204
54308 SBITA Interest Expense	1,622	0	0	0	0	0
54700 SBITA Expense	106,831	0	0	0	19,874	19,874
TOTAL OTHER CHARGES	9,128,907	8,867,243	9,819,032	6,368,068	8,481,839	8,496,317
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	0	205,079	0	0	0
54300 Capital Asset-Vehicle	28,740	45,000	45,000	32,227	39,000	39,000
54301 Capital Asset-Equipment	45,298	0	3,956	0	6,700	6,700
54602 Lease - Struc & Imprv	88,538	0	0	0	64,844	64,844
54701 SBITA Asset-Initial	348,203	0	0	0	0	0
TOTAL CAPITAL ASSETS	510,779	45,000	254,035	32,227	110,544	110,544
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
INCREASES IN RESERVES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4102 - BEHAVIORAL HEALTH**
Fund: **0007 - BI-COUNTY BEHAVIORAL HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
59995 Increase in Obligated F/B	0	0	0	415,957	0	0
TOTAL INCREASES IN RESERVES	0	0	0	415,957	0	0
OTHER FINANCING USES						
56207 Operating Transfers Out-BH	120,347	131,703	131,703	117,002	129,171	129,171
56220 O/Trans Out-Debt Service	84,145	83,882	83,882	83,882	278,867	278,867
TOTAL OTHER FINANCING USES	204,492	215,585	215,585	200,884	408,038	408,038
TOTAL EXPENDITURES	36,841,738	41,123,761	43,090,841	35,642,958	43,847,656	43,862,134
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	0	0	0	50	0	0
TOTAL FINES, FORFEITURES, PENALTIES	0	0	0	50	0	0
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	130,130	0	0	66,462	28,000	28,000
44102 Interest	513	0	0	0	0	0
44103 Interest-FMV Adjustments	24,876	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	155,519	0	0	66,462	28,000	28,000
INTERGOVERNMENTAL REVENUES						
45111 St Grant	1,064,314	3,158,262	4,483,836	877,135	4,876,172	4,876,172
45131 St Other Revenue	50,500	0	0	92,557	60,000	60,000
45191 St Aid MH Medi-Cal Admin	1,199,107	1,500,000	1,500,000	1,406,653	1,500,000	1,500,000
45204 St Aid MH Grants	394,074	431,423	431,423	417,742	431,423	431,423
45207 St Aid MH Conrep	80,835	80,835	80,835	85,981	0	0
45316 Fed FEMA Funds	1,782	0	0	0	0	0
45354 Fed Drug Medi-Cal	462,623	640,000	640,000	366,096	921,150	921,150
45355 Fed UR/QA Medi-Cal	364,571	290,000	290,000	101,663	290,000	290,000
45356 Fed Mental Health Medi-Cal	9,703,775	8,892,000	8,892,000	8,927,850	9,203,221	9,203,221
45358 Fed Aid Drug & Alcohol Program	1,907,978	1,313,771	1,313,771	1,397,901	990,981	990,981
45664 Other Governmental Agencies	30,242	15,000	15,000	49,920	182,559	182,559
TOTAL INTERGOVERNMENTAL REVENUES	15,259,801	16,321,291	17,646,865	13,723,498	18,455,506	18,455,506
CHARGES FOR SERVICES						
46150 Photocopy Charges	4,882	4,000	4,000	6,306	4,000	4,000
46258 Inpatient Fee	413	2,000	2,000	300	2,000	2,000
46262 Outpatient Fee	34,675	28,500	28,500	11,650	28,500	28,500
46263 Outpatient Insurance	129,941	68,500	68,500	18,540	68,500	68,500
46264 Outpatient Medicare	106,681	160,600	160,600	5,327	160,600	160,600
46267 Drug Diversion/Outpatient Fee	623	500	500	0	500	500
46297 Blended Funding Yuba Co	315,829	361,091	361,091	361,091	379,146	379,146
46320 Other Chgs Current Services	4,415	5,000	5,000	0	0	0
46556 IF Mental Hlth Svcs BF	335,786	579,745	579,745	579,745	530,885	555,354
46575 IF Admin-Misc Depts	0	2,204,000	2,204,000	1,452,357	0	0
TOTAL CHARGES FOR SERVICES	933,245	3,413,936	3,413,936	2,435,316	1,174,131	1,198,600
MISCELLANEOUS REVENUES						
47305 Rev Prior Yr MH Cost Report	359,242	0	0	0	0	0
47500 Other Revenue	40,171	0	0	8,000	0	0
47504 Contrbtn Frm Oth MH Alcohol	29,819	0	0	29,292	27,000	27,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4102 - BEHAVIORAL HEALTH**
 Fund: **0007 - BI-COUNTY BEHAVIORAL HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
47511 IMD Reimb-Yuba Conservator	38,935	35,000	35,000	49,261	35,000	35,000
47512 IMD Reimb Sutter Conservator	51,055	40,000	40,000	39,096	40,000	40,000
47521 Insurance Reimbursement	43,907	0	0	0	0	0
47540 Refund	889	0	0	65,276	0	0
TOTAL MISCELLANEOUS REVENUES	564,018	75,000	75,000	190,925	102,000	102,000
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	1	0	0	0	0	0
48400 Sale of Capital Assets	3,003	0	0	0	0	0
48402 SBITA Proceeds-Initial	348,203	0	0	0	0	0
48607 Operating Transfer In-from BH	1,255,680	595,128	595,128	503,392	1,501,912	1,501,912
48610 Oper Trans In-from Non Major	78,165	0	205,079	0	0	0
48613 Operating Tran In-from SS	0	0	0	0	1,500,000	1,500,000
48615 Operating Trans in frm TC/PS	10,651	0	0	0	0	0
48640 Operating Transf In-Realigmnt	20,760,619	18,988,924	18,988,924	18,723,315	19,134,621	19,134,621
TOTAL OTHER FINANCING SOURCES	22,456,322	19,584,052	19,789,131	19,226,707	22,136,533	22,136,533
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	1,729,482	2,165,909	0	1,632,947	1,941,495
TOTAL CANCELLATION OF OBLIGATED FB	0	1,729,482	2,165,909	0	1,632,947	1,941,495
TOTAL REVENUES	39,368,905	41,123,761	43,090,841	35,642,958	43,529,117	43,862,134
Total Revenues	39,368,905	41,123,761	43,090,841	35,642,958	43,529,117	43,862,134
Total Expenditures	36,841,738	41,123,761	43,090,841	35,642,958	43,847,656	43,862,134
Net County Costs	-2,527,167	0	0	0	318,539	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4104 - MENTAL HEALTH SERVICES ACT**
Fund: **0008 - MENTAL HEALTH SERVICES ACT**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	3,182,320	4,503,937	4,503,937	3,151,831	4,644,905	4,644,905
51013 Special Pay	14,978	13,600	13,600	55,432	121,470	121,470
51014 Other Pay	107,758	114,700	114,700	60,839	76,507	76,507
51020 Extra Help	1,417	45,000	45,000	13,710	10,000	10,000
51021 Salary Savings	0	-340,256	-340,256	0	-1,097,266	-1,097,266
51030 Overtime	18,433	43,500	43,500	6,372	11,000	11,000
51100 Payroll Tax-Social Security	199,170	289,770	289,770	198,835	283,863	283,863
51101 Payroll Taxes-Medicare	46,579	67,773	67,773	46,502	66,355	66,355
51110 Co Contribution Retirement	1,075,200	1,534,794	1,534,794	1,063,142	1,700,232	1,700,232
51111 Retirement Allowance	106	0	0	0	0	0
51120 Co Contribution-Group Insuranc	726,333	1,137,137	1,137,137	722,753	1,266,596	1,266,596
51121 Contribution Def Comp/401a	13,901	30,397	30,397	13,271	29,812	29,812
51123 Co Contribution-HSA	44,240	46,770	46,770	41,534	59,206	59,206
51130 Co Contrib Unemploymnt Insrnc	1,434	0	0	1,146	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	5,431,869	7,487,122	7,487,122	5,375,367	7,172,680	7,172,680

SERVICES AND SUPPLIES

52050 Clothing & Personal	0	9,000	9,000	0	0	0
52060 Communications	61,958	74,616	74,616	58,360	66,648	66,648
52080 Food	10,540	5,900	5,900	4,345	4,545	4,545
52090 Household Expense	13,525	9,375	9,375	12,886	13,300	13,300
52100 Insurance	0	0	0	157	0	0
52115 Misc Vehicle Maintenance	792	972	972	684	792	792
52120 Maintenance Equipment	381	0	0	152	0	0
52124 Fuel & Oil	15,538	29,700	29,700	17,140	19,700	19,700
52130 Maintenance Structure/Imprvmnt	4,956	2,000	27,000	27,000	251,000	251,000
52135 Software License & Maintenance	316,191	365,638	365,638	346,053	376,023	376,023
52136 Computer Hardware	39,456	29,643	29,643	10,892	14,744	14,744
52140 Medical Dental Lab Supplies	132	0	0	0	0	0
52141 Medical Supplies Floor Stock	9,906	0	0	0	845	845
52150 Memberships	45,066	116,693	116,693	20,584	20,880	20,880
52160 Miscellaneous Expense	851	0	0	668	0	0
52166 General Supplies	13,114	0	0	0	0	0
52169 Outside Printing	1,753	2,000	2,000	443	1,000	1,000
52170 Office Expenses	13,531	46,500	46,500	13,590	17,800	17,800
52171 Copy/Printing Costs	5,788	9,578	9,578	5,057	6,650	6,650
52172 Postage	199	175	175	78	0	0
52173 Subscription-Publication	7,528	11,750	11,750	939	6,500	6,500
52180 Professional/Specialized Srvs	5,727,363	7,280,840	7,303,840	6,060,157	6,769,733	6,769,733
52190 Publication Legal Notice	1,381	1,000	1,000	2,138	1,500	1,500
52200 Rents & Leases Equipment	500	0	0	0	0	0
52210 Rents/Leases Structures/Ground	17,614	97,721	97,721	96,785	0	0
52225 Office Equipment	1,238	10,200	10,200	6,943	2,000	2,000
52230 Special Departmental Expense	44,510	876,732	876,732	416,581	395,503	395,503
52232 Employment Training	82,003	171,909	171,909	48,872	107,552	107,552
52236 Special Fund-Replacement	17,475	20,000	20,000	18,048	20,000	20,000
52243 Educational Materials	25,458	10,000	10,000	0	8,000	8,000
52250 Transportation & Travel	4,398	13,600	13,600	8,080	7,900	7,900
52251 Staff Training	670	0	0	0	0	0
52256 Community Programs	223	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52260 Utilities	52,588	45,686	45,686	44,618	45,600	45,600
52601 Fingerprints	588	674	674	294	490	490
52602 Drug Testing	485	509	509	100	396	396
52603 Physicals	1,350	2,548	2,548	0	740	740
52711 ISF Vehicle Maint	10,204	8,731	8,731	8,731	9,515	9,515
52712 ISF Fleet Admin	8,007	8,669	8,669	8,669	8,688	8,688
52723 ISF IT Services Used	32,484	932	932	932	289,352	289,352
52724 ISF ID Badges	164	118	118	58	77	77
52730 ISF Liability Premium	9,740	0	0	33,313	50,359	50,359
52731 ISF Malpractice Premium	131,895	172,927	172,927	172,927	142,179	142,179
52732 ISF Property/General Premium	0	3,158	3,158	3,158	10,086	10,086
52741 ISF Workers' Comp. Premium	1,675	13,805	13,805	13,805	18,046	18,046
52760 ISF IT Direct Charges	4,329	4,784	4,784	4,784	8,178	8,178
TOTAL SERVICES AND SUPPLIES	6,737,547	9,458,083	9,506,083	7,468,021	8,696,321	8,696,321
OTHER CHARGES						
53100 Support & Care of Persons	180,267	555,000	1,016,365	484,142	147,800	147,800
53151 Prior Year-Refund Medical	1,315	0	0	0	0	0
53210 Contribution to Res Care-FCH	0	0	674,029	917,654	0	0
53214 Contribution to IMD Facilities	0	1,000,000	1,615,366	1,777,106	0	0
53401 Treasury Fee	11,865	10,000	10,000	5,394	0	0
53622 IF Other Department	2,045,474	2,204,000	2,204,000	1,452,359	2,233,000	2,233,000
53623 IF Fingerprints	275	319	319	50	225	225
53633 IF Human Services Admin	244,474	435,890	435,890	435,890	469,702	477,553
53692 Inter Maintenance & Improvemnt	0	16,000	16,000	16,000	0	0
54307 Interest Expense - Lease	1,735	0	0	0	74	74
54308 SBITA Interest Expense	133	0	0	0	0	0
54700 SBITA Expense	7,078	0	0	0	7,257	7,257
TOTAL OTHER CHARGES	2,492,616	4,221,209	5,971,969	5,088,595	2,858,058	2,865,909
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	0	0	0	354,000	354,000
54300 Capital Asset-Vehicle	208,427	42,000	60,564	52,400	35,000	35,000
54301 Capital Asset-Equipment	0	0	0	0	6,700	6,700
54602 Lease - Struc & Imprv	63,501	0	0	0	97,851	97,851
54701 SBITA Asset-Initial	29,725	0	0	0	0	0
TOTAL CAPITAL ASSETS	301,653	42,000	60,564	52,400	493,551	493,551
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	0	1,592,031	0	0
TOTAL INCREASES IN RESERVES	0	0	0	1,592,031	0	0
OTHER FINANCING USES						
56208 Operating Transfers Out-MHSA	26,680	0	0	0	26,680	26,680
56220 O/Trans Out-Debt Service	2,394	3,191	3,191	3,191	40,271	40,271
TOTAL OTHER FINANCING USES	29,074	3,191	3,191	3,191	66,951	66,951
TOTAL EXPENDITURES	14,992,759	21,211,605	23,028,929	19,579,605	19,287,561	19,295,412
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	169,621	0	0	118,088	90,000	90,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4104 - MENTAL HEALTH SERVICES ACT**
Fund: **0008 - MENTAL HEALTH SERVICES ACT**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
44103 Interest-FMV Adjustments	-46,950	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	122,671	0	0	118,088	90,000	90,000
INTERGOVERNMENTAL REVENUES						
45090 St Aid MH Services Act	10,169,662	18,808,721	19,007,285	17,134,905	12,839,954	12,839,954
45111 St Grant	0	0	0	0	354,000	354,000
45191 St Aid MH Medi-Cal Admin	116,892	0	0	46,010	50,000	50,000
45204 St Aid MH Grants	261,165	222,513	222,513	108,223	150,702	150,702
45263 St Pesticide Mill Tax	72	0	0	0	0	0
45356 Fed Mental Health Medi-Cal	2,026,845	2,000,000	2,000,000	2,000,000	2,328,750	2,328,750
45358 Fed Aid Drug & Alcohol Program	0	0	0	38,000	38,000	38,000
TOTAL INTERGOVERNMENTAL REVENUES	12,574,636	21,031,234	21,229,798	19,327,138	15,761,406	15,761,406
CHARGES FOR SERVICES						
46262 Outpatient Fee	7,951	2,300	2,300	20	2,200	2,200
46263 Outpatient Insurance	18,320	6,200	6,200	629	6,200	6,200
46264 Outpatient Medicare	14,275	10,100	10,100	59	10,100	10,100
46297 Blended Funding Yuba Co	16,670	0	0	0	0	0
46341 CSS Reimbursement from SSI	11,045	5,000	5,000	5,916	5,000	5,000
46618 Interfund Transfer In	86,318	114,771	114,771	114,771	103,885	103,885
TOTAL CHARGES FOR SERVICES	154,579	138,371	138,371	121,395	127,385	127,385
MISCELLANEOUS REVENUES						
47521 Insurance Reimbursement	0	0	0	4,200	0	0
47540 Refund	559	0	0	234	0	0
TOTAL MISCELLANEOUS REVENUES	559	0	0	4,434	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	29,725	0	0	0	0	0
48607 Operating Transfer In-from BH	0	0	0	8,550	8,550	8,550
48608 Operating Transfer In-Fr MHSA	89,362	0	0	0	0	0
48610 Oper Trans In-from Non Major	47,085	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	166,172	0	0	8,550	8,550	8,550
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	42,000	1,660,760	0	3,300,220	3,308,071
TOTAL CANCELLATION OF OBLIGATED FB	0	42,000	1,660,760	0	3,300,220	3,308,071
TOTAL REVENUES	13,018,617	21,211,605	23,028,929	19,579,605	19,287,561	19,295,412
Total Revenues	13,018,617	21,211,605	23,028,929	19,579,605	19,287,561	19,295,412
Total Expenditures	14,992,759	21,211,605	23,028,929	19,579,605	19,287,561	19,295,412
Net County Costs	1,974,142	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4103 - COUNTY HEALTH**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	3,144,205	4,623,782	4,672,771	3,848,449	4,783,572	4,783,570
51013 Special Pay	18,882	80,816	80,816	94,239	97,930	97,930
51014 Other Pay	39,803	70,310	70,310	37,534	29,104	29,104
51020 Extra Help	197,717	1,581,028	1,581,028	125,925	539,099	410,189
51021 Salary Savings	0	-800,000	-800,000	0	-800,000	-800,000
51030 Overtime	14,180	11,450	11,450	10,100	0	0
51100 Payroll Tax-Social Security	205,527	280,587	292,337	253,875	293,044	293,044
51101 Payroll Taxes-Medicare	48,070	65,740	75,645	64,612	68,656	68,656
51110 Co Contribution Retirement	1,121,223	1,578,091	1,600,096	1,224,499	1,741,261	1,741,262
51111 Retirement Allowance	-1	0	0	0	0	0
51120 Co Contribution-Group Insuranc	781,942	1,142,630	1,158,634	954,176	1,332,476	1,332,477
51121 Contribution Def Comp/401a	11,965	28,409	28,630	14,945	29,001	29,001
51123 Co Contribution-HSA	46,159	50,235	50,235	68,404	61,746	61,746
TOTAL SALARIES AND EMPLOYEE BENEFIT	5,629,672	8,713,078	8,821,952	6,696,758	8,175,889	8,046,979
SERVICES AND SUPPLIES						
52051 Security Equipment	0	0	0	200	0	0
52052 Communication Equipment	92	0	10,200	0	0	0
52060 Communications	58,078	90,034	90,034	52,220	80,021	60,021
52080 Food	4,023	21,100	21,100	4,820	23,200	13,200
52090 Household Expense	7,292	15,800	15,800	6,100	7,800	7,800
52115 Misc Vehicle Maintenance	381	2,000	2,000	300	800	800
52118 Vehicle Equipment Replacement	6	30	30	30	30	30
52120 Maintenance Equipment	516	2,000	2,000	650	1,000	1,000
52121 Maintenance Equipment Contract	3,614	3,723	3,723	3,723	76	76
52124 Fuel & Oil	2,398	3,150	3,150	2,850	3,450	3,450
52130 Maintenance Structure/Imprvmnt	870	1,000	1,000	0	1,000	1,000
52133 Maintenance & Transport	1,875	3,500	3,500	2,100	3,000	3,000
52135 Software License & Maintenance	17,965	193,561	193,561	65,594	61,500	21,500
52136 Computer Hardware	49,644	165,244	165,244	35,950	87,384	67,384
52140 Medical Dental Lab Supplies	-127	20,480	20,480	10,100	17,000	17,000
52141 Medical Supplies Floor Stock	25,764	88,055	88,055	146,150	56,000	36,000
52143 Services	4,459	4,000	4,000	0	0	0
52150 Memberships	14,038	40,525	40,525	55,739	23,300	23,300
52158 Printing Supplies	0	5,766	5,766	0	3,308	3,308
52160 Miscellaneous Expense	2,780	15,000	15,000	0	0	0
52166 General Supplies	21,965	88,321	88,321	51,277	80,343	45,343
52169 Outside Printing	4,916	28,664	28,664	7,650	28,356	13,356
52170 Office Expenses	22,097	98,033	98,033	40,202	72,315	62,315
52171 Copy/Printing Costs	2,942	9,050	9,050	5,450	6,250	8,250
52172 Postage	15,155	23,870	23,870	16,770	18,370	18,370
52173 Subscription-Publication	4,314	26,414	26,414	60,368	16,600	66,600
52180 Professional/Specialized Srvs	574,603	1,656,823	1,656,823	423,144	1,273,824	1,241,794
52193 Prof & Spec Services Admin	0	59	59	0	56	56
52200 Rents & Leases Equipment	2,675	5,311	5,311	2,000	2,811	2,811
52225 Office Equipment	64,598	221,540	221,540	173,790	213,200	142,916
52227 Unallocated Expense	0	0	0	45,241	0	0
52230 Special Departmental Expense	10,356	23,178	23,178	26,477	21,094	21,094
52232 Employment Training	24,002	23,003	23,003	12,835	15,972	15,972
52243 Educational Materials	25,291	20,450	23,575	22,155	51,823	51,823

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4103 - COUNTY HEALTH**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
52246 Equipment Replacement	4,073	0	0	0	0	0
52249 Other Equipment	5,786	10,500	10,500	5,000	10,000	10,000
52250 Transportation & Travel	21,818	110,580	111,170	47,900	97,566	97,566
52251 Staff Training	30,433	52,867	52,867	75,990	40,492	40,492
52256 Community Programs	5,223	4,250	4,250	1,500	4,000	4,000
52260 Utilities	26,965	28,000	28,000	28,000	28,000	28,000
52601 Fingerprints	392	447	447	149	300	300
52602 Drug Testing	388	494	494	50	365	365
52603 Physicals	1,290	1,262	1,262	240	625	625
52711 ISF Vehicle Maint	6,066	3,050	3,050	3,050	5,658	5,658
52712 ISF Fleet Admin	6,950	7,224	7,224	7,224	7,240	7,240
52722 ISF Equipment Replacement	10,152	10,758	10,758	10,758	11,371	11,371
52723 ISF IT Services Used	206,496	254,206	254,206	254,206	74,021	74,021
52724 ISF ID Badges	178	0	0	30	0	0
52730 ISF Liability Premium	34,612	29,706	29,706	29,706	47,491	47,491
52731 ISF Malpractice Premium	121,178	169,881	169,881	169,881	145,267	145,267
52732 ISF Property/General Premium	6,129	9,761	9,761	9,761	18,916	18,916
52741 ISF Workers' Comp. Premium	43,217	38,724	38,724	38,724	50,610	50,610
52760 ISF IT Direct Charges	21,628	95,430	95,430	95,430	72,719	72,719
TOTAL SERVICES AND SUPPLIES	1,519,556	3,726,824	3,740,739	2,051,484	2,784,524	2,564,210
OTHER CHARGES						
53000 Other Charges	0	50,000	50,000	0	0	0
53100 Support & Care of Persons	914	0	0	0	0	0
53623 IF Fingerprints	200	0	0	0	0	0
53657 IF Environmental Health	0	1,761	1,761	1,761	1,761	1,761
53670 IF OH Cost Plan	176,719	438,750	438,750	438,750	485,563	485,563
53692 Inter Maintenance & Improvemnt	0	106,000	68,000	68,000	0	0
54307 Interest Expense - Lease	0	0	0	0	75	75
54308 SBITA Interest Expense	426	0	0	237	0	0
54700 SBITA Expense	27,463	0	0	23,168	7,413	7,413
TOTAL OTHER CHARGES	205,722	596,511	558,511	531,916	494,812	494,812
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	135,186	0	0	0	0	0
54300 Capital Asset-Vehicle	39,048	0	0	0	0	0
54301 Capital Asset-Equipment	32,880	50,000	88,000	88,000	71,000	71,000
54701 SBITA Asset-Initial	91,858	0	0	0	0	0
TOTAL CAPITAL ASSETS	298,972	50,000	88,000	88,000	71,000	71,000
INTRAFUND TRANSFERS						
55235 Intrafund Administration Srvs	234,027	278,580	278,580	278,580	374,690	374,690
55238 Intrafund Other	0	40,000	40,000	-3,000	0	0
TOTAL INTRAFUND TRANSFERS	234,027	318,580	318,580	275,580	374,690	374,690
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	53,331	30,000	30,000	30,000	0	0
56220 O/Trans Out-Debt Service	105,466	110,831	110,831	110,831	171,133	171,133
TOTAL OTHER FINANCING USES	158,797	140,831	140,831	140,831	171,133	171,133
TOTAL EXPENDITURES	8,046,746	13,545,824	13,668,613	9,784,569	12,072,048	11,722,824

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4103 - COUNTY HEALTH**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
REVENUES						
FINES, FORFEITURES, PENALTIES						
TOTAL FINES, FORFEITURES, PENALTIES	0	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45086 St Pandemic	47,351	65,228	65,228	68,642	69,007	69,007
45089 St CMSP - County Med Srvc Prgm	0	0	0	30,000	0	0
45111 St Grant	1,037,215	3,537,127	3,632,965	2,262,989	3,033,227	3,033,227
45164 St CalWORKS-HVI	206,743	408,000	408,000	334,310	408,000	408,000
45198 St TB Program	9,541	7,000	7,000	9,945	17,000	17,000
45200 St Child Lead	104,762	79,098	79,098	79,098	79,098	79,098
45220 St Immunization Grant	225,197	789,566	789,566	545,730	918,000	918,000
45223 St AIDS Program	15,013	7,520	7,520	7,520	7,520	7,520
45227 St Child Health & Disability	94,391	226,973	226,973	139,255	0	0
45228 St Pre-Natal Programs	89,596	190,000	190,000	110,160	190,000	190,000
45230 St CCS Admin Sutter County	618,486	620,000	620,000	620,000	800,000	800,000
45239 St Supplemental Nutrition Educ	116,279	169,000	169,000	164,641	169,000	169,000
45269 St Foster Care	67,076	181,196	181,196	166,652	172,197	172,197
45306 Fed Grant	1,507,419	2,257,108	2,257,108	1,283,098	770,000	1,076,017
45316 Fed FEMA Funds	52,403	0	0	0	0	0
45347 Fed Bio Terrorism Grant Revenu	91,726	195,000	195,000	207,060	200,000	200,000
45369 Fed Women/Infant/Children	832,783	1,197,581	1,218,896	955,109	1,340,562	1,340,562
TOTAL INTERGOVERNMENTAL REVENUES	5,115,981	9,930,397	10,047,550	6,984,209	8,173,611	8,479,628
CHARGES FOR SERVICES						
46150 Photocopy Charges	15	0	0	0	0	0
46173 Miscellaneous	300	1,000	1,000	300	1,000	1,000
46237 Private Pay	8,895	12,000	12,000	12,000	12,000	12,000
46241 Children & Families	2,487	0	0	6,000	5,000	5,000
46282 Vital Statistics	35,628	30,000	30,000	30,000	40,000	40,000
46290 Assessment Fee	20	200	200	0	100	100
46292 CCS Enrollment	40	1,500	1,500	0	500	500
46566 IF Public Health Nurse	35,188	35,188	35,188	35,188	66,945	66,945
TOTAL CHARGES FOR SERVICES	82,573	79,888	79,888	83,488	125,545	125,545
MISCELLANEOUS REVENUES						
47500 Other Revenue	40	0	0	0	0	0
47510 Donations	0	0	0	99	0	0
47540 Refund	1,334	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	1,374	0	0	99	0	0
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	9	0	0	0	0	0
48402 SBITA Proceeds-Initial	91,858	0	0	0	0	0
48608 Operating Transfer In-Fr MHSA	26,680	0	0	0	26,680	26,680
48610 Oper Trans In-from Non Major	1,687,530	377,923	377,923	286,751	0	0
48612 Oper Trans In-Public Health	0	0	0	0	453,459	453,459
48615 Operating Trans in frm TC/PS	0	0	10,200	0	10,000	10,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4103 - COUNTY HEALTH**
 Fund: **0012 - HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING SOURCES	1,806,077	377,923	388,123	286,751	490,139	490,139
TOTAL REVENUES	7,006,005	10,388,208	10,515,561	7,354,547	8,789,295	9,095,312
Total Revenues	7,006,005	10,388,208	10,515,561	7,354,547	8,789,295	9,095,312
Total Expenditures	8,046,746	13,545,824	13,668,613	9,784,569	12,072,048	11,722,824
Net County Costs	1,040,741	3,157,616	3,153,052	2,430,022	3,282,753	2,627,512

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4134 - JAIL MEDICAL SERVICES**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	43,694	37,864	797,284	61,433	381,512	381,512
51013 Special Pay	1,267	3,947	3,947	1,362	4,187	4,187
51014 Other Pay	0	0	0	0	10,112	10,112
51020 Extra Help	0	0	0	0	344,138	344,138
51030 Overtime	0	0	0	0	10,000	10,000
51100 Payroll Tax-Social Security	2,549	2,347	49,319	4,227	24,189	24,189
51101 Payroll Taxes-Medicare	596	549	11,540	1,138	5,563	5,563
51110 Co Contribution Retirement	13,620	12,741	250,991	17,079	142,033	142,033
51120 Co Contribution-Group Insuranc	10,389	9,069	280,653	13,407	161,659	161,659
51121 Contribution Def Comp/401a	305	262	6,762	461	3,592	3,592
51123 Co Contribution-HSA	885	775	775	943	1,038	1,038
TOTAL SALARIES AND EMPLOYEE BENEFIT	73,305	67,554	1,401,271	100,050	1,088,023	1,088,023
SERVICES AND SUPPLIES						
52060 Communications	0	0	7,000	0	5,000	5,000
52135 Software License & Maintenance	0	0	10,000	0	0	0
52136 Computer Hardware	0	0	39,000	11,000	75,000	75,000
52158 Printing Supplies	0	0	5,000	0	0	0
52160 Miscellaneous Expense	0	0	10,000	0	0	0
52166 General Supplies	0	0	6,000	0	0	0
52169 Outside Printing	0	0	2,000	0	0	0
52170 Office Expenses	0	0	15,000	0	10,000	10,000
52172 Postage	12	0	0	0	0	0
52180 Professional/Specialized Srvs	3,547,198	4,085,646	4,548,646	3,886,511	5,792,719	5,792,719
52225 Office Equipment	0	0	29,000	0	20,000	20,000
52230 Special Departmental Expense	0	0	300,000	51	50,000	50,000
52232 Employment Training	935	0	10,000	0	0	0
52250 Transportation & Travel	0	0	15,000	0	0	0
52251 Staff Training	0	0	7,607	0	0	0
52257 General Administration	0	2,000	2,000	0	0	0
52601 Fingerprints	0	0	0	222	0	0
52722 ISF Equipment Replacement	152	151	151	151	146	146
52723 ISF IT Services Used	1,026	797	797	797	1,561	1,561
52730 ISF Liability Premium	3,161	3,238	3,238	3,238	4,989	4,989
52732 ISF Property/General Premium	0	0	0	0	42	42
52741 ISF Workers' Comp. Premium	17,891	16,090	16,090	16,090	18,028	18,028
TOTAL SERVICES AND SUPPLIES	3,570,375	4,107,922	5,026,529	3,918,060	5,977,485	5,977,485
OTHER CHARGES						
53100 Support & Care of Persons	14,342	154,755	154,755	15,000	25,000	25,000
53200 Contribution to Other Agencies	0	0	150,000	0	0	0
TOTAL OTHER CHARGES	14,342	154,755	304,755	15,000	25,000	25,000
CAPITAL ASSETS						
54311 Capital Asset-Software	0	0	0	0	500,000	500,000
TOTAL CAPITAL ASSETS	0	0	0	0	500,000	500,000
OTHER FINANCING USES						
56216 O/Trans Out-Capital Project	0	0	108,000	0	0	0
56220 O/Trans Out-Debt Service	49	46	46	46	1,875	1,875

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4134 - JAIL MEDICAL SERVICES**
 Fund: **0012 - HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL OTHER FINANCING USES	49	46	108,046	46	1,875	1,875
TOTAL EXPENDITURES	3,658,071	4,330,277	6,840,601	4,033,156	7,592,383	7,592,383
REVENUES						
FINES, FORFEITURES, PENALTIES						
43225 Victim Restitution	996	2,000	2,000	1,000	2,000	2,000
TOTAL FINES, FORFEITURES, PENALTIES	996	2,000	2,000	1,000	2,000	2,000
INTERGOVERNMENTAL REVENUES						
45111 St Grant	2,239	45,000	2,492,324	58,622	20,512	20,512
TOTAL INTERGOVERNMENTAL REVENUES	2,239	45,000	2,492,324	58,622	20,512	20,512
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48610 Oper Trans In-from Non Major	2,306	0	0	0	0	0
48612 Oper Trans In-Public Health	0	0	63,000	63,000	3,497,583	3,497,583
48640 Operating Transf In-Realigmnt	243,711	514,598	514,598	488,242	460,668	460,668
TOTAL OTHER FINANCING SOURCES	246,017	514,598	577,598	551,242	3,958,251	3,958,251
TOTAL REVENUES	249,252	561,598	3,071,922	610,864	3,980,763	3,980,763
Total Revenues	249,252	561,598	3,071,922	610,864	3,980,763	3,980,763
Total Expenditures	3,658,071	4,330,277	6,840,601	4,033,156	7,592,383	7,592,383
Net County Costs	3,408,819	3,768,679	3,768,679	3,422,292	3,611,620	3,611,620

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4201 - NON-COUNTY PROVIDERS**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HOSPITAL CARE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	33	0	0	0	0	0
51013 Special Pay	1	0	0	0	0	0
51100 Payroll Tax-Social Security	2	0	0	0	0	0
51110 Co Contribution Retirement	21	0	0	0	0	0
51120 Co Contribution-Group Insuranc	9	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	66	0	0	0	0	0
SERVICES AND SUPPLIES						
52180 Professional/Specialized Srvs	0	0	0	3,941	4,000	4,000
52192 Prof & Spec Ambulance Service	26,400	26,400	26,400	26,400	26,400	26,400
TOTAL SERVICES AND SUPPLIES	26,400	26,400	26,400	30,341	30,400	30,400
OTHER CHARGES						
53200 Contribution to Other Agencies	51,641	52,541	52,541	51,560	52,541	52,541
53204 Contribution to-CMSP Participo	0	188,781	188,781	0	188,781	188,781
53657 IF Environmental Health	540,860	575,654	575,654	524,375	547,435	486,412
TOTAL OTHER CHARGES	592,501	816,976	816,976	575,935	788,757	727,734
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	618,967	843,376	843,376	606,276	819,157	758,134
REVENUES						
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
47540 Refund	0	0	0	3,941	4,000	4,000
TOTAL MISCELLANEOUS REVENUES	0	0	0	3,941	4,000	4,000
OTHER FINANCING SOURCES						
48610 Oper Trans In-from Non Major	77,608	77,608	77,608	77,608	0	0
48612 Oper Trans In-Public Health	0	0	0	0	77,608	77,608
TOTAL OTHER FINANCING SOURCES	77,608	77,608	77,608	77,608	77,608	77,608
TOTAL REVENUES	77,608	77,608	77,608	81,549	81,608	81,608
Total Revenues	77,608	77,608	77,608	81,549	81,608	81,608
Total Expenditures	618,967	843,376	843,376	606,276	819,157	758,134
Net County Costs	541,359	765,768	765,768	524,727	737,549	676,526

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53100 Support & Care of Persons	61,670	0	0	0	0	0
53201 Contribution to Other-State	16,268	210,368	210,368	100,000	200,000	200,000
TOTAL OTHER CHARGES	77,938	210,368	210,368	100,000	200,000	200,000
TOTAL EXPENDITURES	77,938	210,368	210,368	100,000	200,000	200,000
REVENUES						
INTERGOVERNMENTAL REVENUES						
45230 St CCS Admin Sutter County	6,778	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	6,778	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48613 Operating Tran In-from SS	141,150	141,150	141,150	141,150	141,150	141,150
TOTAL OTHER FINANCING SOURCES	141,150	141,150	141,150	141,150	141,150	141,150
TOTAL REVENUES	147,928	141,150	141,150	141,150	141,150	141,150
Total Revenues	147,928	141,150	141,150	141,150	141,150	141,150
Total Expenditures	77,938	210,368	210,368	100,000	200,000	200,000
Net County Costs	-69,990	69,218	69,218	-41,150	58,850	58,850

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4121 - HOMELESS SERVICES**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	369,381	630,488	630,488	453,513	632,447	632,447
51013 Special Pay	14,953	24,342	24,342	20,082	6,660	6,660
51014 Other Pay	14,886	20,000	20,000	25,708	25,000	25,000
51020 Extra Help	168,590	316,024	316,024	179,411	727,428	727,428
51021 Salary Savings	0	-15,000	-15,000	0	-15,000	-15,000
51030 Overtime	29,237	20,000	20,000	33,278	25,000	25,000
51100 Payroll Tax-Social Security	36,385	39,246	39,246	43,709	39,390	39,390
51101 Payroll Taxes-Medicare	8,509	9,179	9,179	10,078	9,212	9,212
51110 Co Contribution Retirement	139,337	212,159	212,159	153,975	231,412	231,412
51111 Retirement Allowance	-10	0	0	0	0	0
51120 Co Contribution-Group Insuranc	81,106	193,161	193,161	113,555	184,488	184,488
51121 Contribution Def Comp/401a	2,759	5,960	5,960	3,464	6,432	6,432
51123 Co Contribution-HSA	4,852	7,934	7,934	12,785	10,376	10,376
51130 Co Contrib Unemploymnt Insrnc	5	0	0	4,614	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	869,990	1,463,493	1,463,493	1,054,172	1,882,845	1,882,845
SERVICES AND SUPPLIES						
52050 Clothing & Personal	0	5,000	5,000	0	1,500	1,500
52060 Communications	6,579	9,301	9,301	7,001	12,000	12,000
52080 Food	1,135	5,300	5,300	2,200	23,000	23,000
52090 Household Expense	9,661	15,500	15,500	9,943	44,500	44,500
52115 Misc Vehicle Maintenance	108	150	150	100	100	100
52124 Fuel & Oil	922	1,200	1,200	1,100	1,200	1,200
52130 Maintenance Structure/Imprvmnt	59,132	25,000	25,000	52,248	105,000	105,000
52133 Maintenance & Transport	0	3,000	3,000	3,000	3,000	3,000
52135 Software License & Maintenance	40,245	69,644	69,644	16,485	18,000	18,000
52136 Computer Hardware	2,558	5,000	5,000	6,140	107,735	107,735
52160 Miscellaneous Expense	699	0	0	0	0	0
52166 General Supplies	2,505	2,000	2,000	700	51,000	51,000
52169 Outside Printing	175	150	150	500	600	600
52170 Office Expenses	2,113	4,500	4,500	3,700	54,000	54,000
52171 Copy/Printing Costs	1,260	1,596	1,596	1,000	6,000	6,000
52172 Postage	60	0	0	0	0	0
52180 Professional/Specialized Srvs	242,743	279,870	279,870	458,193	2,160,159	2,155,159
52200 Rents & Leases Equipment	338	15,000	15,000	7,000	15,000	15,000
52225 Office Equipment	0	1,000	1,000	3,000	16,000	16,000
52230 Special Departmental Expense	3,501	2,680	2,680	500	26,000	26,000
52232 Employment Training	2,034	0	0	0	0	0
52250 Transportation & Travel	0	3,000	3,000	7,600	8,500	8,500
52251 Staff Training	30	13,302	13,302	6,135	9,500	9,500
52601 Fingerprints	392	200	200	350	200	200
52602 Drug Testing	324	0	0	200	150	150
52603 Physicals	1,615	0	0	2,000	650	650
52711 ISF Vehicle Maint	878	696	696	696	819	819
52712 ISF Fleet Admin	11,344	12,281	12,281	12,281	12,308	12,308
52722 ISF Equipment Replacement	606	0	0	0	0	0
52723 ISF IT Services Used	6,210	8,796	8,796	8,256	9,808	9,808
52724 ISF ID Badges	82	0	0	0	0	0
52730 ISF Liability Premium	0	3,117	3,117	3,117	6,838	6,838
52732 ISF Property/General Premium	0	85	85	85	1,422	1,422

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **4121 - HOMELESS SERVICES**
Fund: **0012 - HEALTH**
Function: **HEALTH AND SANITATION**
Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52741 ISF Workers' Comp. Premium	0	1,247	1,247	1,247	2,169	2,169
52760 ISF IT Direct Charges	0	12,187	12,187	12,187	10,717	10,717
TOTAL SERVICES AND SUPPLIES	397,249	500,802	500,802	626,964	2,707,875	2,702,875
OTHER CHARGES						
53000 Other Charges	635	0	0	0	0	0
53100 Support & Care of Persons	113,738	777,274	748,257	182,464	1,350,919	1,675,306
53200 Contribution to Other Agencies	146,177	0	26,000	6,000	20,000	20,000
53614 IF Misc Non-Road	5,058	0	0	3,958	0	0
53623 IF Fingerprints	200	0	0	75	0	0
53670 IF OH Cost Plan	61,007	90,813	90,813	90,813	58,965	58,965
53692 Inter Maintenance & Improvemnt	0	0	0	0	35,000	35,000
54307 Interest Expense - Lease	0	0	0	0	12	12
54308 SBITA Interest Expense	28	0	0	125	0	0
54700 SBITA Expense	1,790	0	0	7,571	1,176	1,176
TOTAL OTHER CHARGES	328,633	868,087	865,070	291,006	1,466,072	1,790,459
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	0	45,000	45,000	31,963	40,000	40,000
54400 Capital Asset-Infrastructure	0	0	0	0	524,387	0
54701 SBITA Asset-Initial	5,972	0	0	0	0	0
TOTAL CAPITAL ASSETS	5,972	45,000	45,000	31,963	564,387	40,000
INTRAFUND TRANSFERS						
55238 Intrafund Other	0	-40,000	-40,000	0	0	0
TOTAL INTRAFUND TRANSFERS	0	-40,000	-40,000	0	0	0
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	310	463	463	463	8,677	8,677
TOTAL OTHER FINANCING USES	310	463	463	463	8,677	8,677
TOTAL EXPENDITURES	1,602,154	2,837,845	2,834,828	2,004,568	6,629,856	6,424,856
REVENUES						
INTERGOVERNMENTAL REVENUES						
45089 St CMSP - County Med Srvc Prgm	25,555	0	0	429,964	1,130,238	1,130,238
45111 St Grant	556,207	1,324,754	1,324,754	357,613	329,966	329,966
45306 Fed Grant	32,454	0	0	17,211	0	0
TOTAL INTERGOVERNMENTAL REVENUES	614,216	1,324,754	1,324,754	804,788	1,460,204	1,460,204
CHARGES FOR SERVICES						
46287 Private Insurance	0	85,342	85,342	0	0	0
TOTAL CHARGES FOR SERVICES	0	85,342	85,342	0	0	0
MISCELLANEOUS REVENUES						
47517 Contrib From Oth Agency Cities	0	0	26,000	6,000	20,000	20,000
47540 Refund	1,473	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	1,473	0	26,000	6,000	20,000	20,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4121 - HOMELESS SERVICES**
 Fund: **0012 - HEALTH**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	5,972	0	0	0	0	0
48610 Oper Trans In-from Non Major	105,102	222,886	193,869	48,815	0	0
48612 Oper Trans In-Public Health	234,949	0	0	0	3,525,448	3,525,448
TOTAL OTHER FINANCING SOURCES	346,023	222,886	193,869	48,815	3,525,448	3,525,448
TOTAL REVENUES	961,712	1,632,982	1,629,965	859,603	5,005,652	5,005,652
Total Revenues	961,712	1,632,982	1,629,965	859,603	5,005,652	5,005,652
Total Expenditures	1,602,154	2,837,845	2,834,828	2,004,568	6,629,856	6,424,856
Net County Costs	640,442	1,204,863	1,204,863	1,144,965	1,624,204	1,419,204

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **5101 - SOCIAL SERVICES ADMINISTRATI**
Fund: **0013 - WELFARE/SOCIAL SERVICES**
Function: **PUBLIC ASSISTANCE**
Activity: **ADMINISTRATION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	11,028,290	14,994,255	14,994,255	12,769,239	15,860,619	15,860,619
51013 Special Pay	73,195	90,612	90,612	254,697	332,485	332,485
51014 Other Pay	243,057	264,330	264,330	332,049	298,124	298,124
51020 Extra Help	2,102	0	0	17,357	0	0
51021 Salary Savings	0	0	0	0	-2,250,000	-2,250,000
51030 Overtime	263,665	170,000	170,000	320,419	170,000	170,000
51100 Payroll Tax-Social Security	691,733	949,077	949,077	811,509	997,141	997,141
51101 Payroll Taxes-Medicare	161,958	221,980	221,980	190,765	233,200	233,200
51110 Co Contribution Retirement	3,721,649	5,115,230	5,115,230	4,188,690	5,860,606	5,860,606
51111 Retirement Allowance	-103	0	0	0	0	0
51120 Co Contribution-Group Insuranc	3,155,956	4,797,028	4,797,028	4,252,027	5,212,660	5,212,660
51121 Contribution Def Comp/401a	55,685	198,059	198,059	62,677	136,640	136,640
51123 Co Contribution-HSA	210,102	218,766	218,766	207,360	257,577	257,577
51130 Co Contrib Unemploymnt Insrc	20,219	15,000	15,000	5,544	15,000	15,000
TOTAL SALARIES AND EMPLOYEE BENEFIT	19,627,508	27,034,337	27,034,337	23,412,333	27,124,052	27,124,052
SERVICES AND SUPPLIES						
52050 Clothing & Personal	4,920	3,800	3,800	3,800	3,800	3,800
52051 Security Equipment	1,876	0	0	1,190	4,000	4,000
52060 Communications	148,158	153,604	153,604	96,401	115,784	115,784
52115 Misc Vehicle Maintenance	3,666	3,996	3,996	5,168	5,685	5,685
52120 Maintenance Equipment	1,311	5,245	5,245	5,245	12,300	12,300
52121 Maintenance Equipment Contract	2,509	2,584	2,584	2,584	2,662	2,662
52124 Fuel & Oil	20,840	17,824	17,824	40,062	44,069	44,069
52130 Maintenance Structure/Imprvmnt	62,605	23,095	23,095	23,095	0	0
52135 Software License & Maintenance	25,211	17,741	17,741	18,329	38,821	38,821
52136 Computer Hardware	79,394	512,649	512,649	512,649	426,486	426,486
52150 Memberships	33,664	37,110	37,110	37,150	37,370	37,370
52169 Outside Printing	23,688	26,648	26,648	14,306	29,313	29,313
52170 Office Expenses	86,024	75,250	75,250	92,456	104,438	104,438
52171 Copy/Printing Costs	11,033	12,614	12,614	10,317	10,842	10,842
52172 Postage	192,866	210,303	210,303	210,303	240,327	240,327
52173 Subscription-Publication	1,173	6,460	6,460	0	0	0
52180 Professional/Specialized Srvs	1,636,921	1,899,148	2,123,667	2,029,555	2,852,581	2,852,581
52190 Publication Legal Notice	3,765	3,080	3,080	2,428	2,428	2,428
52191 Data Processing Service	40,341	26,410	26,410	65,404	42,328	42,328
52200 Rents & Leases Equipment	2,930	11,665	11,665	11,665	12,832	12,832
52210 Rents/Leases Structures/Ground	8,713	513,572	513,572	513,572	499,668	499,668
52212 Special Dept Exp Transportatn	160,675	350,396	350,396	350,396	420,475	420,475
52215 Special Dept Exp Ancillary	44,537	210,000	210,000	210,000	252,000	252,000
52225 Office Equipment	20,763	26,500	26,500	33,400	6,026	6,026
52230 Special Departmental Expense	701	500	500	1,799	125,250	125,250
52232 Employment Training	129,351	197,128	197,128	192,766	218,878	218,878
52250 Transportation & Travel	20,685	90,071	90,071	39,812	35,624	35,624
52260 Utilities	104,515	91,777	91,777	102,988	93,686	93,686
52601 Fingerprints	2,695	1,862	1,862	2,626	1,507	1,507
52602 Drug Testing	572	0	0	0	0	0
52603 Physicals	435	13,468	13,468	0	0	0
52711 ISF Vehicle Maint	42,085	26,886	26,886	26,886	39,237	39,237
52712 ISF Fleet Admin	22,132	23,841	23,841	23,841	23,892	23,892

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **5101 - SOCIAL SERVICES ADMINISTRATI**
Fund: **0013 - WELFARE/SOCIAL SERVICES**
Function: **PUBLIC ASSISTANCE**
Activity: **ADMINISTRATION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52723 ISF IT Services Used	516,416	690,708	690,708	690,708	785,216	785,216
52724 ISF ID Badges	941	0	0	0	0	0
52730 ISF Liability Premium	98,255	119,825	119,825	119,825	176,431	176,431
52732 ISF Property/General Premium	11,410	16,600	16,600	16,600	32,863	32,863
52741 ISF Workers' Comp. Premium	107,912	142,176	142,176	139,819	183,269	186,359
52760 ISF IT Direct Charges	24,554	121,304	121,304	121,304	19,250	19,250
TOTAL SERVICES AND SUPPLIES	3,700,242	5,685,840	5,910,359	5,768,449	6,899,338	6,902,428
OTHER CHARGES						
53100 Support & Care of Persons	425,033	1,086,215	1,189,862	1,367,263	2,498,439	2,498,439
53104 Temp Aid Needy Fam Child Care	841,027	876,958	876,958	941,311	1,009,233	1,009,233
53105 Supp & Care-Trans Housing Plus	0	0	46,620	0	0	0
53108 Support & Care of Persons-CTEC	641,542	793,220	793,220	793,220	872,542	872,542
53115 Support & Care-Fam Stabilizatn	177,049	239,424	239,424	238,810	189,222	189,222
53117 Support/Care Yuba College FC	15,795	16,000	16,000	15,007	19,744	19,744
53124 Housing Support	2,054,494	2,700,000	2,700,000	1,051,888	2,062,000	2,062,000
53224 Court Facilities Payment	3,799	3,854	3,854	3,871	3,980	3,980
53603 IF Public Health Nurse	35,188	35,188	35,188	35,188	66,945	66,945
53622 IF Other Department	0	292,309	292,309	226,629	271,949	271,949
53623 IF Fingerprints	1,300	1,125	1,125	850	964	964
53633 IF Human Services Admin	1,061,927	1,324,927	1,324,927	1,324,927	1,598,947	1,598,947
53635 IF Prosecution	0	6,000	6,000	1,000	1,000	1,000
53640 IF Mental Hlth Svcs BF	360,878	579,745	579,745	545,895	555,354	555,354
53665 IF Audit Expense	23,314	18,684	18,684	18,684	22,581	22,581
53670 IF OH Cost Plan	478,317	830,827	830,827	830,827	1,488,184	1,488,184
53680 IF Transfer Out	86,318	114,771	114,771	114,771	103,885	103,885
53692 Inter Maintenance & Improvemnt	0	224,846	224,846	287,146	243,117	243,117
54307 Interest Expense - Lease	17,221	0	0	0	303	303
54308 SBITA Interest Expense	1,523	0	0	0	962	962
54700 SBITA Expense	97,963	0	0	0	29,782	29,782
TOTAL OTHER CHARGES	6,322,688	9,144,093	9,294,360	7,797,287	11,039,133	11,039,133
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	76,387	323,000	323,000	144,008	307,200	307,200
54301 Capital Asset-Equipment	0	19,251	19,251	19,251	386,202	386,202
54311 Capital Asset-Software	0	0	0	0	583,900	583,900
54602 Lease - Struc & Imprv	476,112	0	0	0	0	0
54701 SBITA Asset-Initial	328,843	0	0	0	0	0
TOTAL CAPITAL ASSETS	881,342	342,251	342,251	163,259	1,277,302	1,277,302
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56213 Operating Transfers Out-SS	0	0	0	0	1,500,000	1,500,000
56216 O/Trans Out-Capital Project	0	1,278,900	1,278,900	0	1,278,900	1,278,900
56220 O/Trans Out-Debt Service	94,900	100,450	100,450	100,450	339,889	339,889
TOTAL OTHER FINANCING USES	94,900	1,379,350	1,379,350	100,450	3,118,789	3,118,789
TOTAL EXPENDITURES	30,626,680	43,585,871	43,960,657	37,241,778	49,458,614	49,461,704
REVENUES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **5101 - SOCIAL SERVICES ADMINISTRATI**
Fund: **0013 - WELFARE/SOCIAL SERVICES**
Function: **PUBLIC ASSISTANCE**
Activity: **ADMINISTRATION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45083 St Assist WINS/LIHEAP/SUAS	78,497	26,356	26,356	10,380	11,477	11,477
45094 St PA Staff Cost Reimbursement	123,517	167,634	167,634	211,624	366,385	366,385
45111 St Grant	233,933	339,645	386,265	414,901	381,700	381,700
45140 St Welfare Administration	15,074,828	19,163,827	19,304,806	15,799,821	22,135,912	22,135,912
45308 Fed FPSP	69,353	26,184	26,184	63,222	56,902	56,902
45310 Fed Welfare Administration	9,294,444	12,330,406	12,354,274	11,075,178	13,703,664	13,703,664
45316 Fed FEMA Funds	1,252	0	0	0	0	0
45403 Fed PA Staff Cost Reimbursemnt	159,034	341,712	341,712	340,313	648,375	648,375
TOTAL INTERGOVERNMENTAL REVENUES	25,034,858	32,395,764	32,607,231	27,915,439	37,304,415	37,304,415
CHARGES FOR SERVICES						
46556 IF Mental Hlth Srvs BF	180,000	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	180,000	0	0	0	0	0
MISCELLANEOUS REVENUES						
47500 Other Revenue	286	0	0	0	0	0
47521 Insurance Reimbursement	15,178	0	0	0	0	0
47539 Food Stamps O/P Collection	0	10,000	10,000	10,000	0	0
TOTAL MISCELLANEOUS REVENUES	15,464	10,000	10,000	10,000	0	0
OTHER FINANCING SOURCES						
48400 Sale of Capital Assets	0	5,000	5,000	5,000	0	0
48402 SBITA Proceeds-Initial	328,843	0	0	0	0	0
48610 Oper Trans In-from Non Major	15,137	0	0	0	0	0
48613 Operating Tran In-from SS	1,951,970	1,928,319	1,935,119	1,956,349	2,015,525	2,015,525
48640 Operating Transf In-Realigmnt	2,235,024	3,200,065	3,356,584	3,083,206	4,204,235	4,204,235
TOTAL OTHER FINANCING SOURCES	4,530,974	5,133,384	5,296,703	5,044,555	6,219,760	6,219,760
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	29,761,296	37,539,148	37,913,934	32,969,994	43,524,175	43,524,175
Total Revenues	29,761,296	37,539,148	37,913,934	32,969,994	43,524,175	43,524,175
Total Expenditures	30,626,680	43,585,871	43,960,657	37,241,778	49,458,614	49,461,704
Net County Costs	865,384	6,046,723	6,046,723	4,271,784	5,934,439	5,937,529

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2709 - PUBLIC GUARDIAN & CONSERVATO**
Fund: **0001 - GENERAL**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	255,651	291,981	291,981	278,212	363,106	363,106
51013 Special Pay	1,203	0	0	7,066	9,615	9,615
51014 Other Pay	13,323	7,517	7,517	10,879	11,096	11,096
51020 Extra Help	-82	0	0	0	0	0
51030 Overtime	0	600	600	0	600	600
51100 Payroll Tax-Social Security	15,905	17,955	17,955	16,874	22,431	22,431
51101 Payroll Taxes-Medicare	3,720	4,199	4,199	4,100	5,201	5,201
51110 Co Contribution Retirement	84,143	100,742	100,742	81,997	137,535	137,535
51111 Retirement Allowance	-277	0	0	0	0	0
51120 Co Contribution-Group Insuranc	78,775	98,800	98,800	79,008	122,956	122,956
51121 Contribution Def Comp/401a	308	1,965	1,965	625	2,612	2,612
51123 Co Contribution-HSA	6,273	3,876	3,876	4,665	5,188	5,188
TOTAL SALARIES AND EMPLOYEE BENEFIT	458,942	527,635	527,635	483,426	680,340	680,340
SERVICES AND SUPPLIES						
52060 Communications	3,515	3,840	3,840	3,407	3,432	3,432
52080 Food	0	0	0	389	420	420
52115 Misc Vehicle Maintenance	135	108	108	324	324	324
52121 Maintenance Equipment Contract	17	18	18	18	19	19
52124 Fuel & Oil	1,353	1,500	1,500	1,494	1,700	1,700
52130 Maintenance Structure/Imprvmnt	243	0	0	0	0	0
52135 Software License & Maintenance	6,594	54,600	42,600	42,600	54,600	54,600
52150 Memberships	2,700	2,970	2,970	2,700	2,970	2,970
52170 Office Expenses	6,303	2,400	2,400	5,895	2,600	2,600
52171 Copy/Printing Costs	379	0	0	462	400	400
52172 Postage	658	1,000	1,000	597	600	600
52180 Professional/Specialized Srvs	6,264	7,100	7,100	5,596	5,575	5,575
52210 Rents/Leases Structures/Ground	1,829	900	900	1,416	0	0
52225 Office Equipment	0	500	500	0	683	683
52232 Employment Training	760	2,943	2,943	972	2,997	2,997
52250 Transportation & Travel	413	1,000	1,000	978	1,250	1,250
52260 Utilities	1,372	1,000	1,000	1,000	1,000	1,000
52601 Fingerprints	49	0	0	0	0	0
52711 ISF Vehicle Maint	286	656	656	656	268	268
52712 ISF Fleet Admin	667	722	722	722	724	724
52722 ISF Equipment Replacement	455	454	454	454	438	438
52723 ISF IT Services Used	5,958	11,073	11,073	11,073	9,060	9,060
52724 ISF ID Badges	16	17	17	17	8	8
52730 ISF Liability Premium	1,546	1,934	1,934	1,934	2,638	2,638
52732 ISF Property/General Premium	250	271	271	271	561	561
52741 ISF Workers' Comp. Premium	818	823	823	823	1,005	1,005
52760 ISF IT Direct Charges	0	6,462	6,462	6,462	5,360	5,360
TOTAL SERVICES AND SUPPLIES	42,580	102,291	90,291	90,260	98,632	98,632
OTHER CHARGES						
53100 Support & Care of Persons	735	500	500	500	500	500
53101 Bank/Merchant Fees	0	0	0	0	50	50
53213 Contribution to Others	35	150	150	15	100	100
53623 IF Fingerprints	25	0	0	0	0	0
53633 IF Human Services Admin	15,004	19,124	19,124	19,124	22,856	22,760

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2709 - PUBLIC GUARDIAN & CONSERVATO**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
54307 Interest Expense - Lease	0	0	0	0	5	5
54308 SBITA Interest Expense	20	0	0	0	0	0
54700 SBITA Expense	1,220	0	0	0	478	478
TOTAL OTHER CHARGES	17,039	19,774	19,774	19,639	23,989	23,893
CAPITAL ASSETS						
54311 Capital Asset-Software	0	0	90,000	90,000	0	0
54701 SBITA Asset-Initial	4,239	0	0	0	0	0
TOTAL CAPITAL ASSETS	4,239	0	90,000	90,000	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	599	657	657	657	4,174	4,174
TOTAL OTHER FINANCING USES	599	657	657	657	4,174	4,174
TOTAL EXPENDITURES	523,399	650,357	728,357	683,982	807,135	807,039
REVENUES						
CHARGES FOR SERVICES						
46190 Public Guardian/Conservtr Fees	12,560	5,000	5,000	19,025	10,000	10,000
46519 Interfd MH Adm Conservatr Srvc	272,291	360,291	400,291	353,047	445,268	445,268
TOTAL CHARGES FOR SERVICES	284,851	365,291	405,291	372,072	455,268	455,268
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	4,239	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	4,239	0	0	0	0	0
TOTAL REVENUES	289,090	365,291	405,291	372,072	455,268	455,268
Total Revenues	289,090	365,291	405,291	372,072	455,268	455,268
Total Expenditures	523,399	650,357	728,357	683,982	807,135	807,039
Net County Costs	234,309	285,066	323,066	311,910	351,867	351,771

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **5201 - IN-HOME SUPPORTIVE SRVS (IHS)**
 Fund: **0013 - WELFARE/SOCIAL SERVICES**
 Function: **PUBLIC ASSISTANCE**
 Activity: **AID PROGRAMS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53116 IHSS-County Share	2,919,141	3,216,736	3,216,736	3,035,907	3,157,343	3,157,343
53200 Contribution to Other Agencies	83,370	91,506	91,506	91,506	225,640	225,640
TOTAL OTHER CHARGES	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
TOTAL EXPENDITURES	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
REVENUES						
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48613 Operating Tran In-from SS	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
TOTAL OTHER FINANCING SOURCES	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
TOTAL REVENUES	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
Total Revenues	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
Total Expenditures	3,002,511	3,308,242	3,308,242	3,127,413	3,382,983	3,382,983
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **5204 - TANF-FAMILY GROUP**
 Fund: **0013 - WELFARE/SOCIAL SERVICES**
 Function: **PUBLIC ASSISTANCE**
 Activity: **AID PROGRAMS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53100 Support & Care of Persons	14,797,160	14,945,918	14,945,918	16,443,014	19,361,134	19,361,134
53102 Support & Care CW ARC	94	500	500	0	0	0
TOTAL OTHER CHARGES	14,797,254	14,946,418	14,946,418	16,443,014	19,361,134	19,361,134
TOTAL EXPENDITURES	14,797,254	14,946,418	14,946,418	16,443,014	19,361,134	19,361,134
REVENUES						
INTERGOVERNMENTAL REVENUES						
45330 Fed TANF-Co Shr Child Supp Col	28,478	30,000	30,000	25,700	28,270	28,270
45401 Fed/St TANF	6,581,150	5,826,028	5,826,028	8,000,889	10,194,000	10,194,000
TOTAL INTERGOVERNMENTAL REVENUES	6,609,628	5,856,028	5,856,028	8,026,589	10,222,270	10,222,270
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48613 Operating Tran In-from SS	3,386,935	5,548,678	5,548,678	4,500,000	5,228,913	5,228,913
48640 Operating Transf In-Realigmnt	3,777,282	3,197,064	3,197,064	3,486,000	3,424,055	3,424,055
TOTAL OTHER FINANCING SOURCES	7,164,217	8,745,742	8,745,742	7,986,000	8,652,968	8,652,968
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	13,773,845	14,601,770	14,601,770	16,012,589	18,875,238	18,875,238
Total Revenues	13,773,845	14,601,770	14,601,770	16,012,589	18,875,238	18,875,238
Total Expenditures	14,797,254	14,946,418	14,946,418	16,443,014	19,361,134	19,361,134
Net County Costs	1,023,409	344,648	344,648	430,425	485,896	485,896

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **5206 - FOSTER CARE**
Fund: **0013 - WELFARE/SOCIAL SERVICES**
Function: **PUBLIC ASSISTANCE**
Activity: **AID PROGRAMS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
53105 Supp & Care-Trans Housing Plus	584,335	769,000	769,000	661,512	844,544	844,544
53106 Support & Care Welfare-Inst	732,097	823,030	823,030	1,081,195	1,135,254	1,135,254
53109 Support/Care Welfare Kin-GAP	79,695	89,083	89,083	96,460	111,360	111,360
53111 Support & Care-Welfare-FC	2,727,795	3,332,335	3,332,335	2,670,954	3,579,264	3,579,264
53600 Interfund Tran Out Wrap Around	29,521	51,540	51,540	51,540	0	0
TOTAL OTHER CHARGES	4,153,443	5,064,988	5,064,988	4,561,661	5,670,422	5,670,422
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	4,153,443	5,064,988	5,064,988	4,561,661	5,670,422	5,670,422
REVENUES						
INTERGOVERNMENTAL REVENUES						
45175 St TANF-FC	-499,446	0	0	0	0	0
45219 St Welfare Kin-GAP	16,280	35,187	35,187	68,825	58,962	58,962
45314 Fed Welfare Kin-GAP	33,837	44,542	44,542	51,070	36,725	36,725
45335 Fed Fostr Care Co Shr Chld Sup	24,729	40,000	40,000	31,815	34,996	34,996
45340 Fed TANF-Foster Care	1,407,798	1,448,323	1,448,323	1,369,813	1,668,625	1,668,625
TOTAL INTERGOVERNMENTAL REVENUES	983,198	1,568,052	1,568,052	1,521,523	1,799,308	1,799,308
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
47540 Refund	2,500	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	2,500	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realigmnt	1,277,019	2,020,129	2,020,129	2,145,153	2,727,244	2,727,244
TOTAL OTHER FINANCING SOURCES	1,277,019	2,020,129	2,020,129	2,145,153	2,727,244	2,727,244
TOTAL REVENUES	2,262,717	3,588,181	3,588,181	3,666,676	4,526,552	4,526,552
Total Revenues	2,262,717	3,588,181	3,588,181	3,666,676	4,526,552	4,526,552
Total Expenditures	4,153,443	5,064,988	5,064,988	4,561,661	5,670,422	5,670,422
Net County Costs	1,890,726	1,476,807	1,476,807	894,985	1,143,870	1,143,870

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **5207 - REFUGEE CASH ASSISTANCE**
 Fund: **0013 - WELFARE/SOCIAL SERVICES**
 Function: **PUBLIC ASSISTANCE**
 Activity: **AID PROGRAMS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53100 Support & Care of Persons	90,391	102,000	102,000	58,349	96,766	96,766
TOTAL OTHER CHARGES	90,391	102,000	102,000	58,349	96,766	96,766
TOTAL EXPENDITURES	90,391	102,000	102,000	58,349	96,766	96,766
REVENUES						
INTERGOVERNMENTAL REVENUES						
45345 Fed Refugee Cash Assistance	89,565	102,000	102,000	58,349	96,766	96,766
TOTAL INTERGOVERNMENTAL REVENUES	89,565	102,000	102,000	58,349	96,766	96,766
TOTAL REVENUES	89,565	102,000	102,000	58,349	96,766	96,766
Total Revenues	89,565	102,000	102,000	58,349	96,766	96,766
Total Expenditures	90,391	102,000	102,000	58,349	96,766	96,766
Net County Costs	826	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **5209 - AID FOR ADOPTION**
 Fund: **0013 - WELFARE/SOCIAL SERVICES**
 Function: **PUBLIC ASSISTANCE**
 Activity: **AID PROGRAMS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53100 Support & Care of Persons	7,224,693	8,241,871	8,241,871	8,115,703	9,715,080	9,715,080
53113 Support and Care Adoption EFC	11,650	16,393	16,393	20,261	27,328	27,328
TOTAL OTHER CHARGES	7,236,343	8,258,264	8,258,264	8,135,964	9,742,408	9,742,408
TOTAL EXPENDITURES	7,236,343	8,258,264	8,258,264	8,135,964	9,742,408	9,742,408
REVENUES						
INTERGOVERNMENTAL REVENUES						
45176 St Aid for Adoptions	730,487	0	0	0	0	0
45344 Fed Aid for Adoptions	4,223,428	3,759,973	3,759,973	3,698,646	4,435,391	4,435,391
TOTAL INTERGOVERNMENTAL REVENUES	4,953,915	3,759,973	3,759,973	3,698,646	4,435,391	4,435,391
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48640 Operating Transf In-Realigmnt	2,258,867	3,373,719	3,373,719	3,327,987	3,980,261	3,980,261
TOTAL OTHER FINANCING SOURCES	2,258,867	3,373,719	3,373,719	3,327,987	3,980,261	3,980,261
TOTAL REVENUES	7,212,782	7,133,692	7,133,692	7,026,633	8,415,652	8,415,652
Total Revenues	7,212,782	7,133,692	7,133,692	7,026,633	8,415,652	8,415,652
Total Expenditures	7,236,343	8,258,264	8,258,264	8,135,964	9,742,408	9,742,408
Net County Costs	23,561	1,124,572	1,124,572	1,109,331	1,326,756	1,326,756

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **5302 - GENERAL RELIEF-GENERAL**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC ASSISTANCE**
 Activity: **GENERAL RELIEF**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
52177 Prof & Spec Indigent Burial	66,164	44,355	44,355	81,965	118,824	118,824
TOTAL SERVICES AND SUPPLIES	66,164	44,355	44,355	81,965	118,824	118,824
OTHER CHARGES						
53112 Support & Care-Regular Cases	6,320	18,000	18,000	10,188	21,000	21,000
TOTAL OTHER CHARGES	6,320	18,000	18,000	10,188	21,000	21,000
TOTAL EXPENDITURES	72,484	62,355	62,355	92,153	139,824	139,824
REVENUES						
CHARGES FOR SERVICES						
46275 OCO Program	6,883	1,000	1,000	1,000	1,000	1,000
TOTAL CHARGES FOR SERVICES	6,883	1,000	1,000	1,000	1,000	1,000
OTHER FINANCING SOURCES						
48613 Operating Tran In-from SS	1,388	1,500	1,500	1,037	1,037	1,037
TOTAL OTHER FINANCING SOURCES	1,388	1,500	1,500	1,037	1,037	1,037
TOTAL REVENUES	8,271	2,500	2,500	2,037	2,037	2,037
Total Revenues	8,271	2,500	2,500	2,037	2,037	2,037
Total Expenditures	72,484	62,355	62,355	92,153	139,824	139,824
Net County Costs	64,213	59,855	59,855	90,116	137,787	137,787

**Law &
Justice**

Section F

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0112 - CHILD SUPP SERV REIMB/ADJUST**
Fund: **0112 - CHILD SUPP SERV REIMB/ADJUSTME**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	308,630	295,672	295,672	230,186	235,694	235,694
51013 Special Pay	1,203	1,205	1,205	12,828	12,986	12,986
51014 Other Pay	9	5,000	5,000	0	5,000	5,000
51030 Overtime	0	0	0	5,207	0	0
51100 Payroll Tax-Social Security	18,734	18,481	18,481	14,513	14,811	14,811
51101 Payroll Taxes-Medicare	4,381	4,322	4,322	3,388	3,464	3,464
51110 Co Contribution Retirement	105,530	99,493	99,493	78,046	86,240	86,240
51120 Co Contribution-Group Insuranc	118,516	101,799	101,799	92,046	93,180	93,180
51123 Co Contribution-HSA	8,517	9,690	9,690	5,799	8,300	8,300
TOTAL SALARIES AND EMPLOYEE BENEFIT	565,520	535,662	535,662	442,013	459,675	459,675
SERVICES AND SUPPLIES						
52060 Communications	1,063	0	0	44	0	0
52115 Misc Vehicle Maintenance	414	324	324	324	324	324
52170 Office Expenses	4,620	1,000	1,000	0	2,000	2,000
52172 Postage	66	0	0	0	0	0
52250 Transportation & Travel	0	1,000	1,000	1,000	2,000	2,000
52723 ISF IT Services Used	0	16,584	16,584	16,584	0	0
52730 ISF Liability Premium	28,570	24,600	24,600	24,600	32,806	32,806
52732 ISF Property/General Premium	439	818	818	818	1,155	1,155
52741 ISF Workers' Comp. Premium	28,197	24,061	24,061	24,061	24,174	24,174
52760 ISF IT Direct Charges	354	736	736	736	0	0
TOTAL SERVICES AND SUPPLIES	63,723	69,123	69,123	68,167	62,459	62,459
OTHER CHARGES						
53401 Treasury Fee	1,408	800	800	800	0	0
53670 IF OH Cost Plan	33,229	38,449	38,449	38,449	-50,107	-50,107
54308 SBITA Interest Expense	10	0	0	0	0	0
54700 SBITA Expense	666	0	0	0	0	0
TOTAL OTHER CHARGES	35,313	39,249	39,249	39,249	-50,107	-50,107
CAPITAL ASSETS						
54701 SBITA Asset-Initial	2,024	0	0	0	0	0
TOTAL CAPITAL ASSETS	2,024	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	0	0	0	0	3,787	3,787
TOTAL OTHER FINANCING USES	0	0	0	0	3,787	3,787
TOTAL EXPENDITURES	666,580	644,034	644,034	549,429	475,814	475,814
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	20,182	3,000	3,000	9,000	700	700
44103 Interest-FMV Adjustments	-16,088	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	4,094	3,000	3,000	9,000	700	700
INTERGOVERNMENTAL REVENUES						
45195 St CSS Advance	361,851	217,952	217,952	0	160,251	160,251
45390 Fed CSS Advance	544,054	423,082	423,082	0	311,076	311,076

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **0112 - CHILD SUPP SERV REIMB/ADJUST**
 Fund: **0112 - CHILD SUPP SERV REIMB/ADJUSTME**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL INTERGOVERNMENTAL REVENUES	905,905	641,034	641,034	0	471,327	471,327
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	651	0	0	0	0	0
48402 SBITA Proceeds-Initial	2,024	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	2,675	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	540,429	3,787	3,787
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	540,429	3,787	3,787
TOTAL REVENUES	912,674	644,034	644,034	549,429	475,814	475,814
Total Revenues	912,674	644,034	644,034	549,429	475,814	475,814
Total Expenditures	666,580	644,034	644,034	549,429	475,814	475,814
Net County Costs	-246,094	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2125 - DISTRICT ATTORNEY**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,847,831	2,431,722	2,338,165	2,028,760	2,407,504	2,298,479
51013 Special Pay	64,136	68,203	70,703	86,305	84,406	84,406
51014 Other Pay	98,535	17,375	20,875	38,280	23,262	23,262
51020 Extra Help	66,893	70,865	70,865	70,479	61,903	61,903
51021 Salary Savings	0	-129,000	-129,000	0	-134,913	-250,000
51030 Overtime	36,348	71,717	71,717	37,810	68,618	68,618
51100 Payroll Tax-Social Security	128,116	159,744	153,943	139,600	163,675	156,915
51101 Payroll Taxes-Medicare	30,099	37,359	36,002	32,648	38,362	36,781
51110 Co Contribution Retirement	719,960	1,024,179	989,947	900,195	1,108,608	1,067,954
51111 Retirement Allowance	4	0	0	0	0	0
51120 Co Contribution-Group Insuranc	338,987	462,757	433,356	363,125	510,621	499,634
51121 Contribution Def Comp/401a	4,654	13,358	12,706	6,509	15,574	14,921
51123 Co Contribution-HSA	15,820	19,356	19,706	18,521	14,568	14,568
51130 Co Contrib Unemploymnt Insrnc	0	0	0	900	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	3,351,383	4,247,635	4,088,985	3,723,132	4,362,188	4,077,441
SERVICES AND SUPPLIES						
52050 Clothing & Personal	1,988	779	779	2,407	2,171	800
52051 Security Equipment	3,517	11,126	11,126	4,270	7,092	7,092
52060 Communications	8,283	8,760	8,760	8,096	9,120	9,120
52110 Criminal Jury Witness Fees	3,346	9,000	9,000	3,800	10,000	9,000
52115 Misc Vehicle Maintenance	1,557	1,716	1,716	2,092	1,980	1,980
52124 Fuel & Oil	15,441	16,200	16,200	14,100	16,200	16,200
52130 Maintenance Structure/Imprvmnt	172	0	0	0	0	0
52135 Software License & Maintenance	26,600	26,000	26,000	21,983	21,600	21,600
52136 Computer Hardware	964	0	0	3,464	1,012	1,012
52147 Psychiatric Exam	900	0	0	0	450	450
52150 Memberships	11,614	12,378	12,378	12,378	13,423	13,423
52169 Outside Printing	1,585	1,560	1,560	743	840	840
52170 Office Expenses	11,359	15,310	15,310	15,310	15,814	15,814
52171 Copy/Printing Costs	871	1,008	1,008	662	1,008	1,008
52172 Postage	909	768	768	768	768	768
52173 Subscription-Publication	26,243	25,157	25,157	31,077	39,014	39,014
52180 Professional/Specialized Srvs	78,057	14,295	179,295	178,139	39,703	39,703
52190 Publication Legal Notice	0	2,000	2,000	0	0	0
52200 Rents & Leases Equipment	569	3,898	3,898	0	0	0
52225 Office Equipment	12,156	0	0	1,863	0	0
52232 Employment Training	8,378	28,000	28,000	25,765	30,000	30,000
52249 Other Equipment	458	560	560	560	420	420
52250 Transportation & Travel	24,113	28,000	28,000	28,000	28,000	28,000
52256 Community Programs	0	0	0	5,362	5,000	5,000
52260 Utilities	52,591	42,000	42,000	44,950	49,200	49,200
52601 Fingerprints	388	224	224	288	320	320
52602 Drug Testing	430	222	222	111	148	148
52603 Physicals	1,715	1,180	1,180	1,180	597	597
52711 ISF Vehicle Maint	15,071	15,931	15,931	15,931	14,051	14,051
52712 ISF Fleet Admin	6,673	7,224	7,224	7,224	7,240	7,240
52722 ISF Equipment Replacement	4,546	4,546	4,946	4,546	4,958	4,958
52723 ISF IT Services Used	53,144	66,430	71,238	66,430	80,807	80,807
52724 ISF ID Badges	33	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2125 - DISTRICT ATTORNEY**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52730 ISF Liability Premium	293,547	359,146	359,146	359,146	387,695	387,695
52732 ISF Property/General Premium	5,634	8,836	8,836	8,836	18,979	18,979
52741 ISF Workers' Comp. Premium	7,512	8,342	8,342	8,342	9,383	9,383
52760 ISF IT Direct Charges	1,771	33,832	34,173	33,832	28,286	28,286
TOTAL SERVICES AND SUPPLIES	682,135	754,428	924,977	911,655	845,279	842,908
OTHER CHARGES						
53100 Support & Care of Persons	4,300	2,000	2,000	9,350	9,500	9,500
53101 Bank/Merchant Fees	24	0	0	22	24	24
53692 Inter Maintenance & Improvemnt	0	0	0	0	99,356	99,356
54308 SBITA Interest Expense	162	0	0	177	129	129
54700 SBITA Expense	13,609	0	0	6,679	6,727	6,727
TOTAL OTHER CHARGES	18,095	2,000	2,000	16,228	115,736	115,736
CAPITAL ASSETS						
54301 Capital Asset-Equipment	5,177	0	0	0	42,000	42,000
54701 SBITA Asset-Initial	54,516	0	0	0	0	0
TOTAL CAPITAL ASSETS	59,693	0	0	0	42,000	42,000
INTRAFUND TRANSFERS						
55211 Intrafund Fingerprints	250	0	0	125	0	0
TOTAL INTRAFUND TRANSFERS	250	0	0	125	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	3,934	4,644	4,644	4,644	29,469	29,469
TOTAL OTHER FINANCING USES	3,934	4,644	4,644	4,644	29,469	29,469
TOTAL EXPENDITURES	4,115,490	5,008,707	5,020,606	4,655,784	5,394,672	5,107,554
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	12	0	0	0	0	0
45085 ST PC311.12 FINES	0	0	0	1,698	0	0
TOTAL FINES, FORFEITURES, PENALTIES	12	0	0	1,698	0	0
INTERGOVERNMENTAL REVENUES						
45131 St Other Revenue	7,105	9,000	9,000	13,150	17,500	17,500
45259 St Post	4,874	7,500	7,500	683	700	700
45316 Fed FEMA Funds	1,336	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	13,315	16,500	16,500	13,833	18,200	18,200
CHARGES FOR SERVICES						
46173 Miscellaneous	0	0	0	4,009	0	0
46187 Discovery Fees	2,970	0	0	-106	0	0
46203 Security Services	7,773	0	0	6,422	7,000	7,000
46554 Interfund Prosecution	0	6,000	6,000	0	0	1,000
TOTAL CHARGES FOR SERVICES	10,743	6,000	6,000	10,325	7,000	8,000
MISCELLANEOUS REVENUES						
47522 DA Asset Forfeiture	0	2,500	2,500	0	0	0
TOTAL MISCELLANEOUS REVENUES	0	2,500	2,500	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2125 - DISTRICT ATTORNEY**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	54,516	0	0	0	0	0
48610 Oper Trans In-from Non Major	0	0	0	0	0	119,440
48615 Operating Trans in frm TC/PS	39,274	17,650	17,650	17,650	63,774	63,774
48640 Operating Transf In-Realigmnt	272,400	415,263	427,162	323,256	411,981	411,981
TOTAL OTHER FINANCING SOURCES	366,190	432,913	444,812	340,906	475,755	595,195
TOTAL REVENUES	390,260	457,913	469,812	366,762	500,955	621,395
Total Revenues	390,260	457,913	469,812	366,762	500,955	621,395
Total Expenditures	4,115,490	5,008,707	5,020,606	4,655,784	5,394,672	5,107,554
Net County Costs	3,725,230	4,550,794	4,550,794	4,289,022	4,893,717	4,486,159

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2127 - VICTIM SERVICES**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	449,124	514,634	572,182	509,211	558,453	558,453
51013 Special Pay	3,144	8,277	9,671	7,348	6,079	6,079
51014 Other Pay	4,376	5,084	5,084	23,075	6,519	6,519
51021 Salary Savings	0	-15,000	-15,000	0	0	-15,000
51030 Overtime	0	0	0	0	3,052	3,052
51100 Payroll Tax-Social Security	27,803	32,848	36,502	32,392	35,821	35,821
51101 Payroll Taxes-Medicare	6,504	7,682	8,537	7,577	8,378	8,378
51110 Co Contribution Retirement	153,041	177,922	197,756	173,277	211,408	211,408
51120 Co Contribution-Group Insuranc	143,424	150,255	176,024	143,701	188,316	188,316
51121 Contribution Def Comp/401a	2,606	4,706	5,461	3,302	4,882	4,882
51123 Co Contribution-HSA	14,308	13,558	15,792	12,553	11,371	11,371
51130 Co Contrib Unemploymnt Insrc	-574	862	862	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	803,756	900,828	1,012,871	912,436	1,034,279	1,019,279
SERVICES AND SUPPLIES						
52050 Clothing & Personal	386	0	0	0	1,025	1,025
52051 Security Equipment	0	0	0	0	900	900
52060 Communications	3,857	3,700	3,700	3,171	4,780	4,780
52110 Criminal Jury Witness Fees	0	0	0	0	1,000	1,000
52115 Misc Vehicle Maintenance	232	288	288	198	288	288
52124 Fuel & Oil	1,775	1,253	1,253	1,253	1,200	1,200
52130 Maintenance Structure/Imprvmt	0	0	0	0	12,000	12,000
52135 Software License & Maintenance	0	0	0	0	1,000	1,000
52136 Computer Hardware	0	0	0	200	210	210
52150 Memberships	435	985	985	985	585	585
52169 Outside Printing	1,711	0	0	979	2,604	2,604
52170 Office Expenses	3,585	5,194	5,494	4,190	9,320	9,320
52171 Copy/Printing Costs	526	696	696	489	696	696
52172 Postage	1,742	1,740	1,740	2,728	2,660	2,660
52173 Subscription-Publication	234	2,900	2,900	3,395	3,395	3,395
52180 Professional/Specialized Srvs	3,277	0	200	1,020	5,900	5,900
52200 Rents & Leases Equipment	203	816	816	0	0	0
52225 Office Equipment	94	0	0	500	0	0
52230 Special Departmental Expense	4,959	3,379	3,379	3,379	3,379	3,379
52232 Employment Training	3,710	0	0	4,045	6,500	6,500
52250 Transportation & Travel	11,827	1,605	6,405	16,400	19,000	19,000
52260 Utilities	9,325	8,600	8,600	9,068	9,900	9,900
52601 Fingerprints	32	96	96	128	96	96
52602 Drug Testing	37	111	111	0	111	111
52711 ISF Vehicle Maint	1,347	1,681	1,681	1,681	1,258	1,258
52712 ISF Fleet Admin	2,001	2,167	2,167	2,167	2,172	2,172
52722 ISF Equipment Replacement	1,970	1,970	1,970	1,970	1,896	1,896
52723 ISF IT Services Used	15,452	21,963	21,963	21,963	23,494	23,494
52724 ISF ID Badges	16	0	0	0	0	0
52730 ISF Liability Premium	3,903	5,424	5,424	5,424	9,324	9,324
52732 ISF Property/General Premium	244	200	200	200	1,044	1,044
52741 ISF Workers' Comp. Premium	1,423	2,414	2,414	2,414	3,144	3,144
52760 ISF IT Direct Charges	2,187	7,236	7,236	7,236	3,556	3,556
TOTAL SERVICES AND SUPPLIES	76,490	74,418	79,718	95,183	132,437	132,437

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2127 - VICTIM SERVICES**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
OTHER CHARGES						
53100 Support & Care of Persons	8,565	9,000	9,000	3,542	9,000	9,000
54308 SBITA Interest Expense	41	0	0	0	0	0
54700 SBITA Expense	2,822	0	0	0	0	0
TOTAL OTHER CHARGES	11,428	9,000	9,000	3,542	9,000	9,000
CAPITAL ASSETS						
54701 SBITA Asset-Initial	8,579	0	0	0	0	0
TOTAL CAPITAL ASSETS	8,579	0	0	0	0	0
INTRAFUND TRANSFERS						
TOTAL INTRAFUND TRANSFERS	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	1,478	1,727	1,727	1,727	10,276	10,276
TOTAL OTHER FINANCING USES	1,478	1,727	1,727	1,727	10,276	10,276
TOTAL EXPENDITURES	901,731	985,973	1,103,316	1,012,888	1,185,992	1,170,992
REVENUES						
FINES, FORFEITURES, PENALTIES						
TOTAL FINES, FORFEITURES, PENALTIES	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45131 St Other Revenue	41	0	0	0	0	0
45247 St Victim/Witness Assistance	79,785	25,574	25,574	25,564	25,564	25,564
45407 Fed Victims of Crime Act Prog	603,550	782,380	899,723	790,119	949,518	949,518
TOTAL INTERGOVERNMENTAL REVENUES	683,376	807,954	925,297	815,683	975,082	975,082
CHARGES FOR SERVICES						
46173 Miscellaneous	9,394	9,000	9,000	3,546	9,000	9,000
TOTAL CHARGES FOR SERVICES	9,394	9,000	9,000	3,546	9,000	9,000
MISCELLANEOUS REVENUES						
47506 Restitution Unclaimed Money	0	0	0	6,589	0	0
TOTAL MISCELLANEOUS REVENUES	0	0	0	6,589	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	8,579	0	0	0	0	0
48640 Operating Transf In-Realignmnt	93,359	100,337	100,337	102,585	115,622	115,622
TOTAL OTHER FINANCING SOURCES	101,938	100,337	100,337	102,585	115,622	115,622
TOTAL REVENUES	794,708	917,291	1,034,634	928,403	1,099,704	1,099,704
Total Revenues	794,708	917,291	1,034,634	928,403	1,099,704	1,099,704
Total Expenditures	901,731	985,973	1,103,316	1,012,888	1,185,992	1,170,992
Net County Costs	107,023	68,682	68,682	84,485	86,288	71,288

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2104 - GRAND JURY**
 Fund: **0001 - GENERAL**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52060 Communications	0	100	100	10	100	100
52080 Food	0	100	100	10	100	100
52112 Grand Jury Meetings	16,470	15,500	15,500	12,995	15,500	15,500
52144 Mileage	5,996	5,000	5,000	5,000	4,732	4,732
52169 Outside Printing	0	400	400	100	100	100
52170 Office Expenses	424	1,865	1,865	1,000	500	500
52171 Copy/Printing Costs	2,538	100	100	3,000	500	500
52172 Postage	0	100	100	50	50	50
52173 Subscription-Publication	1,052	1,100	1,100	1,000	1,100	1,100
52180 Professional/Specialized Svcs	0	500	500	100	500	500
52188 Prof & Spec Court Reporter	0	500	500	500	500	500
52200 Rents & Leases Equipment	2	10	10	10	10	10
52225 Office Equipment	0	500	500	500	500	500
52232 Employment Training	2,300	3,000	3,000	3,000	2,500	2,500
52260 Utilities	6,115	5,000	5,000	6,500	6,500	6,500
52723 ISF IT Services Used	696	981	981	981	1,059	1,059
52724 ISF ID Badges	206	0	0	0	0	0
52730 ISF Liability Premium	315	334	334	334	840	840
TOTAL SERVICES AND SUPPLIES	36,114	35,090	35,090	35,090	35,091	35,091
OTHER CHARGES						
53001 Superior Court Services	6,420	5,000	5,000	5,000	5,000	5,000
TOTAL OTHER CHARGES	6,420	5,000	5,000	5,000	5,000	5,000
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	56	56	56	56	55	55
TOTAL OTHER FINANCING USES	56	56	56	56	55	55
TOTAL EXPENDITURES	42,590	40,146	40,146	40,146	40,146	40,146
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0
Total Expenditures	42,590	40,146	40,146	40,146	40,146	40,146
Net County Costs	42,590	40,146	40,146	40,146	40,146	40,146

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2304 - PROBATION**
Fund: **0014 - TRIAL COURT**
Function: **PUBLIC PROTECTION**
Activity: **DETENTION AND CORRECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	3,410,252	3,991,838	3,991,838	4,047,559	3,938,194	3,938,194
51013 Special Pay	56,377	60,064	60,064	60,788	85,618	85,618
51014 Other Pay	26,405	68,721	68,721	70,019	42,562	42,562
51021 Salary Savings	0	-103,536	-103,536	-103,536	-117,655	-117,655
51030 Overtime	29,656	24,000	24,000	22,943	17,000	17,000
51100 Payroll Tax-Social Security	214,171	255,849	255,849	259,409	244,245	244,245
51101 Payroll Taxes-Medicare	50,094	59,991	59,991	60,828	59,136	59,136
51110 Co Contribution Retirement	1,499,305	1,926,953	1,926,953	1,953,085	2,066,554	2,066,554
51120 Co Contribution-Group Insuranc	727,657	871,557	871,557	883,476	945,729	945,729
51121 Contribution Def Comp/401a	17,057	24,984	24,984	25,589	24,388	24,388
51123 Co Contribution-HSA	61,066	73,575	73,575	74,618	70,787	70,787
TOTAL SALARIES AND EMPLOYEE BENEFIT	6,092,040	7,253,996	7,253,996	7,354,778	7,376,558	7,376,558
SERVICES AND SUPPLIES						
52050 Clothing & Personal	4,227	6,350	6,350	6,355	6,150	6,150
52051 Security Equipment	15,176	37,253	37,253	35,809	29,040	29,040
52060 Communications	35,125	36,345	36,345	38,514	37,125	37,125
52090 Household Expense	1,556	1,200	1,200	1,200	1,200	1,200
52115 Misc Vehicle Maintenance	1,044	1,800	1,800	1,500	1,800	1,800
52120 Maintenance Equipment	842	2,875	2,875	2,000	2,875	2,875
52121 Maintenance Equipment Contract	2,264	2,333	2,333	2,333	2,403	2,403
52124 Fuel & Oil	16,247	20,500	20,500	20,500	20,500	20,500
52135 Software License & Maintenance	23,235	94,234	94,234	94,234	25,114	25,114
52136 Computer Hardware	201	4,900	4,900	3,550	4,650	4,650
52150 Memberships	3,977	4,700	4,700	4,640	4,800	4,800
52169 Outside Printing	3,977	3,600	3,600	3,600	3,900	3,900
52170 Office Expenses	14,229	15,910	15,910	16,910	18,310	18,310
52171 Copy/Printing Costs	2,228	3,360	3,360	2,460	3,360	3,360
52172 Postage	1,828	1,800	1,800	1,800	1,800	1,800
52180 Professional/Specialized Srvs	325,066	478,000	478,000	478,000	487,135	487,135
52182 Prof & Spec Medical Services	16,063	28,200	28,200	29,500	31,125	31,125
52193 Prof & Spec Services Admin	0	1,300	1,300	0	0	0
52200 Rents & Leases Equipment	916	4,020	4,020	1,200	0	0
52210 Rents/Leases Structures/Ground	3,000	90,444	90,444	90,444	3,000	3,000
52225 Office Equipment	10,324	12,225	12,225	11,225	12,225	12,225
52230 Special Departmental Expense	37,871	104,850	104,850	105,519	96,650	96,650
52232 Employment Training	39,926	93,028	93,028	85,528	92,671	92,671
52250 Transportation & Travel	4,953	27,900	27,900	24,157	29,050	29,050
52260 Utilities	29,815	29,460	29,460	33,860	37,260	37,260
52601 Fingerprints	294	1,200	1,200	850	1,450	1,450
52602 Drug Testing	701	1,682	1,682	1,682	969	969
52603 Physicals	1,705	1,791	1,791	1,791	2,985	2,985
52711 ISF Vehicle Maint	15,683	17,934	17,934	17,934	14,621	14,621
52712 ISF Fleet Admin	11,454	12,281	12,281	12,281	12,308	12,308
52722 ISF Equipment Replacement	15,758	15,758	15,758	15,758	14,869	14,869
52723 ISF IT Services Used	115,003	159,910	159,910	159,910	174,863	174,863
52724 ISF ID Badges	123	0	0	0	0	0
52730 ISF Liability Premium	27,308	33,472	33,472	33,472	50,454	50,454
52732 ISF Property/General Premium	4,804	5,850	5,850	5,850	13,561	13,561
52741 ISF Workers' Comp. Premium	164,056	27,615	27,615	27,615	36,380	36,380

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2304 - PROBATION**
Fund: **0014 - TRIAL COURT**
Function: **PUBLIC PROTECTION**
Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52760 ISF IT Direct Charges	4,428	64,842	64,842	64,842	43,904	43,904
TOTAL SERVICES AND SUPPLIES	955,407	1,448,922	1,448,922	1,436,823	1,318,507	1,318,507
OTHER CHARGES						
53100 Support & Care of Persons	75,222	120,000	120,000	125,326	120,000	120,000
54307 Interest Expense - Lease	1,913	0	0	0	365	365
54308 SBITA Interest Expense	1,980	0	0	0	750	750
54700 SBITA Expense	75,113	0	0	0	77,013	77,013
TOTAL OTHER CHARGES	154,228	120,000	120,000	125,326	198,128	198,128
CAPITAL ASSETS						
54301 Capital Asset-Equipment	85,155	42,000	42,000	42,000	45,000	45,000
54602 Lease - Struc & Imprv	83,815	0	0	0	88,831	88,831
54701 SBITA Asset-Initial	49,786	0	0	0	0	0
TOTAL CAPITAL ASSETS	218,756	42,000	42,000	42,000	133,831	133,831
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	67,065	71,791	71,791	71,791	121,188	121,188
TOTAL OTHER FINANCING USES	67,065	71,791	71,791	71,791	121,188	121,188
TOTAL EXPENDITURES	7,487,496	8,936,709	8,936,709	9,030,718	9,148,212	9,148,212
REVENUES						
FINES, FORFEITURES, PENALTIES						
TOTAL FINES, FORFEITURES, PENALTIES	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45111 St Grant	250	0	0	0	0	0
45249 St STC Probation Training	20,920	22,464	22,464	22,464	25,107	25,107
45301 Fed Title IV-E	102,207	99,500	99,500	99,500	101,300	101,300
45316 Fed FEMA Funds	20,798	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	144,175	121,964	121,964	121,964	126,407	126,407
CHARGES FOR SERVICES						
46161 Yuba City Unif Schl Dist Trncy	68,119	75,369	75,369	75,369	80,476	80,476
46162 YCUSD Special Programs	200,865	231,386	231,386	231,386	265,785	265,785
46172 Sutter County Schools Truancy	136,375	153,422	153,422	153,422	160,925	160,925
46203 Security Services	10,283	5,000	5,000	11,778	5,000	5,000
46294 BTP Fees	1,982	2,400	2,400	2,400	2,400	2,400
TOTAL CHARGES FOR SERVICES	417,624	467,577	467,577	474,355	514,586	514,586
MISCELLANEOUS REVENUES						
47509 Court Reimbursement	267,293	220,000	220,000	220,000	180,000	180,000
47521 Insurance Reimbursement	0	0	0	1,326	0	0
TOTAL MISCELLANEOUS REVENUES	267,293	220,000	220,000	221,326	180,000	180,000
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	62	0	0	0	0	0
48400 Sale of Capital Assets	4,709	0	0	0	0	0
48402 SBITA Proceeds-Initial	49,786	0	0	0	0	0
48607 Operating Transfer In-from BH	120,347	131,703	131,703	131,703	129,171	129,171
48610 Oper Trans In-from Non Major	693	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2304 - PROBATION**
 Fund: **0014 - TRIAL COURT**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

	2022-2023	2023-2024	2023-2024	2023-2024	2024-2025	2024-2025
	Actual	Adopted	Adjusted	Estimated	Department	CAO
FINANCING USES CLASSIFICATION		Budget	Budget	Actuals	Requested	Recommend
48613 Operating Tran In-from SS	71,000	71,000	71,000	71,000	71,000	71,000
48615 Operating Trans in frm TC/PS	1,982,821	2,590,630	2,590,630	2,590,630	2,246,378	2,246,378
48640 Operating Transf In-Realigmnt	1,481,953	2,114,305	2,114,305	2,112,662	2,267,543	2,267,543
TOTAL OTHER FINANCING SOURCES	3,711,371	4,907,638	4,907,638	4,905,995	4,714,092	4,714,092
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	4,540,463	5,717,179	5,717,179	5,723,640	5,535,085	5,535,085
Total Revenues	4,540,463	5,717,179	5,717,179	5,723,640	5,535,085	5,535,085
Total Expenditures	7,487,496	8,936,709	8,936,709	9,030,718	9,148,212	9,148,212
Net County Costs	2,947,033	3,219,530	3,219,530	3,307,078	3,613,127	3,613,127

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2303 - DELINQUENCY PREVENT COMMISSION**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52230 Special Departmental Expense	995	1,000	1,000	1,000	1,000	1,000
TOTAL SERVICES AND SUPPLIES	995	1,000	1,000	1,000	1,000	1,000
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
TOTAL EXPENDITURES	995	1,000	1,000	1,000	1,000	1,000
REVENUES						
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48613 Operating Tran In-from SS	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL OTHER FINANCING SOURCES	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL REVENUES	1,000	1,000	1,000	1,000	1,000	1,000
Total Revenues	1,000	1,000	1,000	1,000	1,000	1,000
Total Expenditures	995	1,000	1,000	1,000	1,000	1,000
Net County Costs	-5	0	0	0	0	0

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2309 - BI-COUNTY JUVENILE HALL**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53100 Support & Care of Persons	2,832,473	2,791,254	2,791,254	2,791,254	3,120,000	3,120,000
TOTAL OTHER CHARGES	2,832,473	2,791,254	2,791,254	2,791,254	3,120,000	3,120,000
TOTAL EXPENDITURES	2,832,473	2,791,254	2,791,254	2,791,254	3,120,000	3,120,000
REVENUES						
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48610 Oper Trans In-from Non Major	0	0	0	700,000	700,000	900,000
TOTAL OTHER FINANCING SOURCES	0	0	0	700,000	700,000	900,000
Total Revenues	0	0	0	700,000	700,000	900,000
Total Expenditures	2,832,473	2,791,254	2,791,254	2,791,254	3,120,000	3,120,000
Net County Costs	2,832,473	2,791,254	2,791,254	2,091,254	2,420,000	2,220,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2106 - PUBLIC DEFENDER**
Fund: **0014 - TRIAL COURT**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	214,277	241,745	245,745	241,745	249,113	249,113
51014 Other Pay	3,795	6,400	9,400	6,400	7,500	7,500
51100 Payroll Tax-Social Security	13,431	14,366	14,366	14,366	15,116	15,116
51101 Payroll Taxes-Medicare	3,141	3,466	3,466	3,466	3,535	3,535
51110 Co Contribution Retirement	72,041	76,590	76,590	76,590	91,151	91,151
51120 Co Contribution-Group Insuranc	57,859	58,007	58,007	58,007	66,614	66,614
51121 Contribution Def Comp/401a	0	4,629	4,629	0	4,955	4,955
51123 Co Contribution-HSA	1,907	2,901	2,901	2,901	3,113	3,113
TOTAL SALARIES AND EMPLOYEE BENEFIT	366,451	408,104	415,104	403,475	441,097	441,097
SERVICES AND SUPPLIES						
52060 Communications	424	2,135	3,135	2,135	2,135	2,135
52110 Criminal Jury Witness Fees	0	1,500	1,500	750	1,500	1,500
52135 Software License & Maintenance	994	0	0	0	0	0
52136 Computer Hardware	14,670	0	0	0	0	0
52150 Memberships	795	875	875	930	1,000	1,000
52170 Office Expenses	2,485	6,500	6,500	5,000	6,500	6,500
52171 Copy/Printing Costs	379	1,500	1,500	1,500	1,500	1,500
52180 Professional/Specialized Srvs	602,550	645,000	696,600	670,000	898,612	898,612
52181 Juvenile Depnd Procd/Physician	100	5,000	5,000	5,000	5,000	5,000
52210 Rents/Leases Structures/Ground	21,600	21,600	21,600	21,600	21,600	21,600
52232 Employment Training	0	3,697	3,697	3,000	4,000	4,000
52250 Transportation & Travel	8,734	4,003	4,003	4,003	4,000	4,000
52260 Utilities	4,024	9,000	9,000	4,500	4,500	4,500
52722 ISF Equipment Replacement	606	606	606	606	584	584
52723 ISF IT Services Used	5,772	3,336	3,336	3,336	8,777	8,777
52730 ISF Liability Premium	3,221	4,197	4,197	4,197	6,384	6,384
52732 ISF Property/General Premium	12	32	32	32	34	34
52741 ISF Workers' Comp. Premium	372	646	646	646	832	832
52760 ISF IT Direct Charges	0	1,104	5,002	1,104	0	0
TOTAL SERVICES AND SUPPLIES	666,738	710,731	767,229	728,339	966,958	966,958
OTHER CHARGES						
54308 SBITA Interest Expense	14	0	0	0	0	0
54700 SBITA Expense	999	0	0	0	0	0
TOTAL OTHER CHARGES	1,013	0	0	0	0	0
CAPITAL ASSETS						
54311 Capital Asset-Software	0	0	0	0	48,307	48,307
54701 SBITA Asset-Initial	3,036	0	0	0	0	0
TOTAL CAPITAL ASSETS	3,036	0	0	0	48,307	48,307
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	944	1,313	1,313	1,313	3,939	3,939
TOTAL OTHER FINANCING USES	944	1,313	1,313	1,313	3,939	3,939
TOTAL EXPENDITURES	1,038,182	1,120,148	1,183,646	1,133,127	1,460,301	1,460,301
REVENUES						
CHARGES FOR SERVICES						

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2106 - PUBLIC DEFENDER**
 Fund: **0014 - TRIAL COURT**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
46130 Public Defender Fees	2,535	3,000	3,000	3,000	3,000	3,000
TOTAL CHARGES FOR SERVICES	2,535	3,000	3,000	3,000	3,000	3,000
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	3,036	0	0	0	0	0
48601 O/Transf In-GF/Realignment	0	0	0	0	0	48,307
48616 O/Transfer In-Capital Project	0	0	0	0	48,307	0
48640 Operating Transf In-Realignmnt	184,169	157,059	220,557	173,325	278,409	278,409
TOTAL OTHER FINANCING SOURCES	187,205	157,059	220,557	173,325	326,716	326,716
TOTAL REVENUES	189,740	160,059	223,557	176,325	329,716	329,716
Total Revenues	189,740	160,059	223,557	176,325	329,716	329,716
Total Expenditures	1,038,182	1,120,148	1,183,646	1,133,127	1,460,301	1,460,301
Net County Costs	848,442	960,089	960,089	956,802	1,130,585	1,130,585

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0140 - COUNTY LOCAL REVENUE FUND 20**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
53401 Treasury Fee	2,596	0	0	0	0	0
TOTAL OTHER CHARGES	2,596	0	0	0	0	0
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	39,515	0	0	0	0	0
44103 Interest-FMV Adjustments	8,125	0	0	0	0	0
TOTAL REVENUE USE MONEY PROPERTY	47,640	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
Total Revenues	47,640	0	0	0	0	0
Total Expenditures	2,596	0	0	0	0	0
Net County Costs	-45,044	0	0	0	0	0

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2105 - TRIAL COURT SECURITY**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realgn	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
TOTAL OTHER FINANCING USES	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
TOTAL EXPENDITURES	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
REVENUES						
CHARGES FOR SERVICES						
46203 Security Services	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
TOTAL CHARGES FOR SERVICES	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
TOTAL REVENUES	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
Total Revenues	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
Total Expenditures	1,115,194	941,608	1,121,608	1,090,825	1,090,277	1,090,277
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2120 - DISTRICT ATTY & PUBLIC DEFEN**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	314,851	254,118	277,915	276,302	289,583	289,583
TOTAL OTHER FINANCING USES	314,851	254,118	277,915	276,302	289,583	289,583
TOTAL EXPENDITURES	314,851	254,118	277,915	276,302	289,583	289,583
REVENUES						
INTERGOVERNMENTAL REVENUES						
45297 St AB109 GC 30025-30029.2	314,851	254,118	277,915	276,302	289,583	289,583
TOTAL INTERGOVERNMENTAL REVENUES	314,851	254,118	277,915	276,302	289,583	289,583
TOTAL REVENUES	314,851	254,118	277,915	276,302	289,583	289,583
Total Revenues	314,851	254,118	277,915	276,302	289,583	289,583
Total Expenditures	314,851	254,118	277,915	276,302	289,583	289,583
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2203 - ELESA (LAW ENFORCEMENT SR-old)**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfers Out-Realignment	1,751,014	1,855,772	1,855,772	1,855,772	2,069,772	2,069,772
TOTAL OTHER FINANCING USES	1,751,014	1,855,772	1,855,772	1,855,772	2,069,772	2,069,772
TOTAL EXPENDITURES	1,751,014	1,855,772	1,855,772	1,855,772	2,069,772	2,069,772
REVENUES						
INTERGOVERNMENTAL REVENUES						
45088 St Juvenile Prob & Camp Fund	337,300	289,000	289,000	289,000	375,000	375,000
45260 St Supp Law Enforcement COPS	709,942	863,000	863,000	863,000	991,000	991,000
45297 St AB109 GC 30025-30029.2	139,593	139,593	139,593	139,593	139,593	139,593
TOTAL INTERGOVERNMENTAL REVENUES	1,186,835	1,291,593	1,291,593	1,291,593	1,505,593	1,505,593
CHARGES FOR SERVICES						
46156 Booking Fees	64,179	64,179	64,179	64,179	64,179	64,179
46202 Small Co Law Enforcement Fund	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL CHARGES FOR SERVICES	564,179	564,179	564,179	564,179	564,179	564,179
OTHER FINANCING SOURCES						
TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0
TOTAL REVENUES	1,751,014	1,855,772	1,855,772	1,855,772	2,069,772	2,069,772
Total Revenues	1,751,014	1,855,772	1,855,772	1,855,772	2,069,772	2,069,772
Total Expenditures	1,751,014	1,855,772	1,855,772	1,855,772	2,069,772	2,069,772
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
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Unit Title: **2306 - CCP PLANNING**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	100,000	100,000	100,000	100,000	0	0
TOTAL OTHER FINANCING USES	100,000	100,000	100,000	100,000	0	0
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	100,000	100,000	100,000	100,000	0	0
TOTAL INTERGOVERNMENTAL REVENUES	100,000	100,000	100,000	100,000	0	0
Total Revenues	100,000	100,000	100,000	100,000	0	0
Total Expenditures	100,000	100,000	100,000	100,000	0	0
Net County Costs	0	0	0	0	0	0

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2307 - LOCAL COMMUNITY CORRECTION A**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
TOTAL OTHER FINANCING USES	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
TOTAL EXPENDITURES	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
TOTAL INTERGOVERNMENTAL REVENUES	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
TOTAL REVENUES	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
Total Revenues	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
Total Expenditures	5,367,600	4,688,000	4,688,000	4,688,000	5,340,500	5,340,500
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2308 - JUVENILE JUSTICE ACCOUNT**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
TOTAL OTHER FINANCING USES	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
TOTAL EXPENDITURES	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
REVENUES						
INTERGOVERNMENTAL REVENUES						
45103 St Youthful Offender Block Grt	1,181,200	1,072,400	1,072,400	1,072,400	767,900	767,900
45298 St DJJ-JUVENILE REENTRY FUND	51,400	23,581	23,581	23,581	34,000	34,000
TOTAL INTERGOVERNMENTAL REVENUES	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
TOTAL REVENUES	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
Total Revenues	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
Total Expenditures	1,232,600	1,095,981	1,095,981	1,095,981	801,900	801,900
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4105 - PROTECTIVE SERVICES SUBACCOU**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SERVICES AND SUPPLIES						
TOTAL SERVICES AND SUPPLIES	0	0	0	0	0	0
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
TOTAL OTHER FINANCING USES	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
TOTAL EXPENDITURES	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
REVENUES						
INTERGOVERNMENTAL REVENUES						
45243 St Contr H/W Wlfr Sbfd-Growth	1,060,339	0	0	252,118	0	0
45297 St AB109 GC 30025-30029.2	8,803,876	9,541,370	9,541,370	8,440,801	8,609,617	8,609,617
TOTAL INTERGOVERNMENTAL REVENUES	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
TOTAL REVENUES	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
Total Revenues	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
Total Expenditures	9,864,215	9,541,370	9,541,370	8,692,919	8,609,617	8,609,617
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4106 - MENTAL HEALTH ACCOUNT**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
TOTAL OTHER FINANCING USES	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
TOTAL EXPENDITURES	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
REVENUES						
INTERGOVERNMENTAL REVENUES						
45213 St Alloc S/T MH Realign	6,959,408	5,823,145	5,823,145	6,535,194	6,405,994	6,405,994
45231 St Alloc MVIL MH Realign	406,432	120,000	120,000	120,507	120,000	120,000
45297 St AB109 GC 30025-30029.2	3,777,282	3,197,064	3,197,064	3,486,000	3,424,055	3,424,055
TOTAL INTERGOVERNMENTAL REVENUES	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
TOTAL REVENUES	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
Total Revenues	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
Total Expenditures	11,143,122	9,140,209	9,140,209	10,141,701	9,950,049	9,950,049
Net County Costs	0	0	0	0	0	0

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **4108 - BEHAVIORAL HEALTH SUBACCOUNT**
 Fund: **0140 - COUNTY LOCAL REVENUE FUND 2011**
 Function: **HEALTH AND SANITATION**
 Activity: **HEALTH**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
OTHER FINANCING USES						
56240 Operating Transfrs Out-Realign	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
TOTAL OTHER FINANCING USES	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
TOTAL EXPENDITURES	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
REVENUES						
INTERGOVERNMENTAL REVENUES						
45213 St Alloc S/T MH Realign	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
TOTAL INTERGOVERNMENTAL REVENUES	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
TOTAL REVENUES	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
Total Revenues	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
Total Expenditures	13,329,011	12,889,449	12,889,449	11,989,449	12,448,608	12,448,608
Net County Costs	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1600 - SHERIFF-COMMUNICATIONS**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **COMMUNICATIONS**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	1,041,281	1,501,229	1,501,229	1,227,666	1,241,052	1,241,052
51013 Special Pay	84,634	114,566	114,566	109,536	114,326	114,326
51014 Other Pay	157,617	104,010	104,010	64,946	90,008	90,008
51020 Extra Help	203	0	0	0	0	0
51021 Salary Savings	0	-292,576	-292,576	0	0	-114,166
51030 Overtime	282,733	170,000	170,000	341,343	215,000	215,000
51100 Payroll Tax-Social Security	94,078	116,026	116,026	108,096	102,663	102,663
51101 Payroll Taxes-Medicare	22,411	27,136	27,136	25,281	24,010	24,010
51110 Co Contribution Retirement	384,621	639,531	639,531	426,968	541,650	541,650
51111 Retirement Allowance	1	0	0	0	0	0
51120 Co Contribution-Group Insuranc	202,309	409,035	409,035	289,411	328,824	328,824
51121 Contribution Def Comp/401a	2,380	10,480	10,480	3,119	10,122	10,122
51123 Co Contribution-HSA	12,862	8,715	8,715	22,901	16,602	16,602
51130 Co Contrib Unemploymnt Insrc	0	0	0	189	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	2,285,130	2,808,152	2,808,152	2,619,456	2,684,257	2,570,091
SERVICES AND SUPPLIES						
52050 Clothing & Personal	16,212	21,000	21,000	18,253	21,000	21,000
52051 Security Equipment	1,964	2,000	2,000	1,500	2,000	2,000
52060 Communications	70,098	121,800	121,800	77,158	121,860	121,860
52090 Household Expense	790	700	700	500	700	700
52115 Misc Vehicle Maintenance	153	240	240	420	480	480
52120 Maintenance Equipment	10,145	10,000	10,000	5,000	10,000	10,000
52121 Maintenance Equipment Contract	76,382	80,254	80,254	80,254	82,071	82,071
52124 Fuel & Oil	9,177	14,400	14,400	10,804	12,000	12,000
52136 Computer Hardware	3,080	5,000	5,000	4,000	4,500	4,500
52150 Memberships	572	744	744	744	844	844
52169 Outside Printing	966	1,000	1,000	1,000	1,000	1,000
52170 Office Expenses	6,667	7,000	7,000	7,000	7,000	7,000
52171 Copy/Printing Costs	1,773	2,520	2,520	2,325	2,520	2,520
52172 Postage	0	100	100	100	100	100
52173 Subscription-Publication	639	850	850	850	1,015	1,015
52180 Professional/Specialized Srvs	40,629	12,390	12,390	8,318	11,690	11,690
52200 Rents & Leases Equipment	26,241	28,845	28,845	21,011	30,360	30,360
52225 Office Equipment	4,930	2,900	2,900	2,900	2,900	2,900
52230 Special Departmental Expense	954	1,000	1,000	1,000	1,000	1,000
52232 Employment Training	8,851	30,360	30,360	30,360	30,360	30,360
52260 Utilities	429	412	412	412	412	412
52602 Drug Testing	768	483	483	200	483	483
52603 Physicals	2,420	1,000	1,000	1,000	1,000	1,000
52711 ISF Vehicle Maint	10,640	10,429	10,429	10,429	9,919	9,919
52712 ISF Fleet Admin	1,335	1,445	1,445	1,445	1,448	1,448
52722 ISF Equipment Replacement	2,879	2,879	2,879	2,879	2,916	2,916
52723 ISF IT Services Used	121,970	138,195	138,195	138,195	185,457	185,457
52730 ISF Liability Premium	40,639	36,638	36,638	36,638	54,961	54,961
52732 ISF Property/General Premium	481	514	514	514	1,440	1,440
52741 ISF Workers' Comp. Premium	19,350	17,748	17,748	17,748	21,214	21,214
52760 ISF IT Direct Charges	50,432	68,023	68,023	68,023	69,153	69,153
TOTAL SERVICES AND SUPPLIES	531,566	620,869	620,869	550,980	691,803	691,803

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **1600 - SHERIFF-COMMUNICATIONS**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **COMMUNICATIONS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
OTHER CHARGES						
54308 SBITA Interest Expense	88	0	0	0	0	0
54700 SBITA Expense	6,173	0	0	0	0	0
TOTAL OTHER CHARGES	6,261	0	0	0	0	0
CAPITAL ASSETS						
54200 Capital Asset- Struct & Imprv	0	200,000	200,000	170,000	0	0
54301 Capital Asset-Equipment	127,267	39,000	39,000	32,059	39,000	39,000
54701 SBITA Asset-Initial	18,763	0	0	0	0	0
TOTAL CAPITAL ASSETS	146,030	239,000	239,000	202,059	39,000	39,000
INTRAFUND TRANSFERS						
55211 Intrafund Fingerprints	-225	0	0	0	0	0
TOTAL INTRAFUND TRANSFERS	-225	0	0	0	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	6,903	0	0	0
TOTAL INCREASES IN RESERVES	0	0	6,903	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	10,421	12,461	12,461	11,304	33,897	33,897
TOTAL OTHER FINANCING USES	10,421	12,461	12,461	11,304	33,897	33,897
TOTAL EXPENDITURES	2,979,183	3,680,482	3,687,385	3,383,799	3,448,957	3,334,791
REVENUES						
LICENSES, PERMITS, FRANCHISES						
42170 Sheriffs Fees & Permits	16,128	37,600	37,600	39,294	39,000	39,000
TOTAL LICENSES, PERMITS, FRANCHISES	16,128	37,600	37,600	39,294	39,000	39,000
INTERGOVERNMENTAL REVENUES						
45131 St Other Revenue	0	0	0	491	0	0
45292 St Sheriff 911 Reimbursement	0	1,000	1,000	0	1,000	1,000
TOTAL INTERGOVERNMENTAL REVENUES	0	1,000	1,000	491	1,000	1,000
CHARGES FOR SERVICES						
46169 Fingerprint Fees	61,317	59,800	59,800	52,202	58,800	58,800
46170 Civil Process Service	35,541	33,600	33,600	33,600	35,040	35,040
46505 IF Fingerprints	4,800	3,194	3,194	3,194	3,194	2,639
TOTAL CHARGES FOR SERVICES	101,658	96,594	96,594	88,996	97,034	96,479
MISCELLANEOUS REVENUES						
47521 Insurance Reimbursement	2,919	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	2,919	0	0	0	0	0
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	74	0	0	0	0	0
48402 SBITA Proceeds-Initial	18,763	0	0	0	0	0
48610 Oper Trans In-from Non Major	49,954	0	0	0	0	0
48615 Operating Trans in frm TC/PS	25,364	218,665	225,568	187,824	18,000	18,000
TOTAL OTHER FINANCING SOURCES	94,155	218,665	225,568	187,824	18,000	18,000

C O U N T Y O F S U T T E R
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **1600 - SHERIFF-COMMUNICATIONS**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **COMMUNICATIONS**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	214,860	353,859	360,762	316,605	155,034	154,479
Total Revenues	214,860	353,859	360,762	316,605	155,034	154,479
Total Expenditures	2,979,183	3,680,482	3,687,385	3,383,799	3,448,957	3,334,791
Net County Costs	2,764,323	3,326,623	3,326,623	3,067,194	3,293,923	3,180,312

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2103 - SHERIFF'S COURT BAILIFFS**
Fund: **0014 - TRIAL COURT**
Function: **PUBLIC PROTECTION**
Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	479,214	673,404	673,404	653,169	774,374	774,374
51013 Special Pay	24,061	48,925	48,925	52,711	60,231	60,231
51014 Other Pay	86,716	72,627	72,627	72,627	77,500	77,500
51020 Extra Help	16,528	23,900	23,900	23,900	24,673	24,673
51030 Overtime	20,006	16,000	16,000	18,000	18,000	18,000
51100 Payroll Tax-Social Security	38,193	51,234	51,234	50,865	58,035	58,035
51101 Payroll Taxes-Medicare	8,932	11,982	11,982	11,896	13,571	13,571
51110 Co Contribution Retirement	213,202	372,089	372,089	293,666	463,973	463,973
51111 Retirement Allowance	10	0	0	0	0	0
51120 Co Contribution-Group Insuranc	130,395	181,749	181,749	179,896	229,022	229,022
51121 Contribution Def Comp/401a	610	3,275	3,275	13	2,612	2,612
51123 Co Contribution-HSA	11,674	10,653	10,653	12,375	11,413	11,413
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,029,541	1,465,838	1,465,838	1,369,118	1,733,404	1,733,404
SERVICES AND SUPPLIES						
52050 Clothing & Personal	6,458	9,000	9,000	9,541	10,000	10,000
52051 Security Equipment	5,295	5,600	5,600	3,000	5,600	5,600
52060 Communications	80	360	360	360	360	360
52170 Office Expenses	0	500	500	500	500	500
52173 Subscription-Publication	602	0	0	603	544	544
52180 Professional/Specialized Srvs	66	140	140	140	140	140
52232 Employment Training	7,274	8,000	8,000	6,000	8,000	8,000
52602 Drug Testing	116	207	207	207	207	207
52722 ISF Equipment Replacement	758	758	758	758	729	729
52723 ISF IT Services Used	9,910	12,889	12,889	12,889	15,068	15,068
52730 ISF Liability Premium	2,544	2,724	2,724	2,724	80,116	80,116
52732 ISF Property/General Premium	107	113	113	113	123	123
52741 ISF Workers' Comp. Premium	3,787	3,278	3,278	3,278	111,189	111,189
52760 ISF IT Direct Charges	0	3,312	3,312	3,312	0	0
TOTAL SERVICES AND SUPPLIES	36,997	46,881	46,881	43,425	232,576	232,576
OTHER CHARGES						
54308 SBITA Interest Expense	43	0	0	0	0	0
54700 SBITA Expense	2,996	0	0	0	0	0
TOTAL OTHER CHARGES	3,039	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	9,107	0	0	0	0	0
TOTAL CAPITAL ASSETS	9,107	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	243	230	230	230	9,026	9,026
TOTAL OTHER FINANCING USES	243	230	230	230	9,026	9,026
TOTAL EXPENDITURES	1,078,927	1,512,949	1,512,949	1,412,773	1,975,006	1,975,006
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2103 - SHERIFF'S COURT BAILIFFS**
 Fund: **0014 - TRIAL COURT**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
CHARGES FOR SERVICES						
46203 Security Services	13,092	176,988	176,988	201,516	229,320	229,320
TOTAL CHARGES FOR SERVICES	13,092	176,988	176,988	201,516	229,320	229,320
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	9,107	0	0	0	0	0
48610 Oper Trans In-from Non Major	33,182	0	0	0	0	0
48640 Operating Transf In-Realigmnt	1,110,747	1,335,961	1,335,961	1,211,257	1,745,686	1,745,686
TOTAL OTHER FINANCING SOURCES	1,153,036	1,335,961	1,335,961	1,211,257	1,745,686	1,745,686
TOTAL REVENUES	1,166,128	1,512,949	1,512,949	1,412,773	1,975,006	1,975,006
Total Revenues	1,166,128	1,512,949	1,512,949	1,412,773	1,975,006	1,975,006
Total Expenditures	1,078,927	1,512,949	1,512,949	1,412,773	1,975,006	1,975,006
Net County Costs	-87,201	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2201 - SHERIFF-CORONER**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **POLICE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	4,030,253	4,612,335	4,612,335	4,057,362	4,561,398	4,561,398
51013 Special Pay	259,938	352,093	352,093	285,034	342,571	342,571
51014 Other Pay	280,038	256,984	256,984	279,794	277,543	277,543
51020 Extra Help	151,191	176,201	176,201	176,201	175,030	175,030
51021 Salary Savings	0	-742,160	-742,160	0	-330,504	-830,504
51030 Overtime	1,007,649	590,000	590,000	693,422	669,000	669,000
51100 Payroll Tax-Social Security	346,961	363,513	363,513	340,492	365,447	365,447
51101 Payroll Taxes-Medicare	82,156	86,217	86,217	79,631	86,284	86,284
51110 Co Contribution Retirement	1,858,246	2,742,433	2,742,433	1,936,194	2,612,149	2,612,149
51111 Retirement Allowance	11	0	0	0	0	0
51120 Co Contribution-Group Insuranc	716,600	878,901	878,901	897,750	1,042,410	1,042,410
51121 Contribution Def Comp/401a	5,468	28,898	28,898	6,596	31,298	31,298
51123 Co Contribution-HSA	41,419	44,532	44,532	54,210	58,831	58,831
51130 Co Contrib Unemploymnt Insrnc	13	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	8,779,943	9,389,947	9,389,947	8,806,686	9,891,457	9,391,457
SERVICES AND SUPPLIES						
52050 Clothing & Personal	55,923	53,425	53,425	58,005	59,115	59,115
52051 Security Equipment	107,400	101,800	105,613	101,800	127,800	127,800
52060 Communications	987	21,560	21,560	27,204	21,620	21,620
52090 Household Expense	149	300	300	300	300	300
52115 Misc Vehicle Maintenance	7,902	9,000	9,000	9,864	10,000	10,000
52118 Vehicle Equipment Replacement	110,132	90,000	90,000	83,608	90,000	90,000
52120 Maintenance Equipment	14,285	16,000	16,000	16,000	16,000	16,000
52121 Maintenance Equipment Contract	843	868	868	868	2,795	2,795
52124 Fuel & Oil	215,084	240,300	240,300	238,910	245,500	245,500
52130 Maintenance Structure/Imprvmt	14,291	0	0	0	9,000	9,000
52135 Software License & Maintenance	16,169	800	800	7,156	800	800
52136 Computer Hardware	5,473	8,000	8,000	7,000	7,000	7,000
52150 Memberships	7,017	8,730	8,730	8,730	9,730	9,730
52169 Outside Printing	3,478	5,000	5,000	4,500	5,000	5,000
52170 Office Expenses	9,796	10,000	10,000	10,000	10,000	10,000
52171 Copy/Printing Costs	942	1,380	1,380	912	1,200	1,200
52172 Postage	8,100	9,000	9,000	10,200	10,200	10,200
52173 Subscription-Publication	21,950	23,888	23,888	23,888	29,037	29,037
52178 Prof & Spec Legal	65,408	50,000	50,000	30,000	40,000	40,000
52180 Professional/Specialized Srvs	249,836	346,822	346,822	325,183	367,500	367,500
52187 Canine Protection	14,327	19,400	19,400	19,400	19,400	19,400
52200 Rents & Leases Equipment	335	0	0	0	0	0
52225 Office Equipment	6,239	5,000	5,000	5,000	5,000	5,000
52230 Special Departmental Expense	4,985	5,670	5,670	5,670	5,250	5,250
52232 Employment Training	99,593	120,000	120,000	120,000	120,000	120,000
52235 Child Care Development	384	0	0	0	0	0
52250 Transportation & Travel	1,934	5,000	5,000	2,000	4,000	4,000
52256 Community Programs	3,383	4,000	4,000	4,000	4,000	4,000
52260 Utilities	1,768	6,720	6,720	1,960	2,520	2,520
52340 Evidence/Coroner Supplies	17,927	18,000	18,000	20,000	20,000	20,000
52602 Drug Testing	882	1,342	1,342	1,418	1,342	1,342
52603 Physicals	7,280	6,000	6,000	6,000	6,000	6,000
52711 ISF Vehicle Maint	219,011	252,480	252,480	252,480	204,174	204,174

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2201 - SHERIFF-CORONER**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52712 ISF Fleet Admin	45,261	49,125	49,125	49,125	56,471	56,471
52722 ISF Equipment Replacement	5,303	5,303	5,303	5,303	5,248	5,248
52723 ISF IT Services Used	151,842	161,225	161,225	161,225	230,878	230,878
52730 ISF Liability Premium	497,740	592,486	592,486	592,486	869,931	869,931
52732 ISF Property/General Premium	17,347	15,618	15,618	15,618	43,513	43,513
52741 ISF Workers' Comp. Premium	389,234	350,032	350,032	350,032	487,536	487,536
52760 ISF IT Direct Charges	48,825	83,888	83,888	83,888	64,630	64,630
TOTAL SERVICES AND SUPPLIES	2,448,765	2,698,162	2,701,975	2,659,733	3,212,490	3,212,490
OTHER CHARGES						
53692 Inter Maintenance & Improvemnt	9,710	0	0	0	74,500	74,500
54308 SBITA Interest Expense	270	0	0	0	0	0
54700 SBITA Expense	18,827	0	0	0	0	0
TOTAL OTHER CHARGES	28,807	0	0	0	74,500	74,500
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	520,096	695,000	1,454,544	1,355,914	216,000	216,000
54301 Capital Asset-Equipment	102,735	109,000	109,000	80,383	180,500	180,500
54701 SBITA Asset-Initial	57,226	0	0	0	0	0
TOTAL CAPITAL ASSETS	680,057	804,000	1,563,544	1,436,297	396,500	396,500
INTRAFUND TRANSFERS						
55238 Intrafund Other	0	0	0	0	-9,000	-9,000
TOTAL INTRAFUND TRANSFERS	0	0	0	0	-9,000	-9,000
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	26,499	29,531	29,531	29,531	80,665	80,665
TOTAL OTHER FINANCING USES	26,499	29,531	29,531	29,531	80,665	80,665
TOTAL EXPENDITURES	11,964,071	12,921,640	13,684,997	12,932,247	13,646,612	13,146,612
REVENUES						
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	12	0	0	0	0	0
TOTAL FINES, FORFEITURES, PENALTIES	12	0	0	0	0	0
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45111 St Grant	27,889	20,000	20,000	23,381	20,000	20,000
45259 St Post	14,429	15,000	15,000	60,014	30,000	30,000
45306 Fed Grant	39,549	0	3,813	10,000	15,000	15,000
45316 Fed FEMA Funds	41,915	0	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	123,782	35,000	38,813	93,395	65,000	65,000
CHARGES FOR SERVICES						
46203 Security Services	15,856	27,000	27,000	46,768	30,000	30,000
46205 Law Enforcement Services	8,613	16,400	16,400	19,506	19,200	19,200

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2201 - SHERIFF-CORONER**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
46280 Mutual Assistance	0	0	0	21,854	0	0
TOTAL CHARGES FOR SERVICES	24,469	43,400	43,400	88,128	49,200	49,200
MISCELLANEOUS REVENUES						
47500 Other Revenue	529	0	0	38	0	0
47505 Comp & Misc Insurance Refund	328	0	0	0	0	0
47510 Donations	5,000	0	0	5,000	0	0
47521 Insurance Reimbursement	1,000	0	0	85,697	0	0
TOTAL MISCELLANEOUS REVENUES	6,857	0	0	90,735	0	0
OTHER FINANCING SOURCES						
48400 Sale of Capital Assets	10,538	0	0	6,916	0	0
48402 SBITA Proceeds-Initial	57,226	0	0	0	0	0
48610 Oper Trans In-from Non Major	22,842	30,000	30,000	30,000	30,000	30,000
48615 Operating Trans in frm TC/PS	118,073	40,000	40,000	32,872	162,000	380,500
48640 Operating Transf In-Realigmnt	500,000	500,000	500,000	500,000	500,000	500,000
TOTAL OTHER FINANCING SOURCES	708,679	570,000	570,000	569,788	692,000	910,500
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	279,544	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	279,544	0	0	0
TOTAL REVENUES	863,799	648,400	931,757	842,046	806,200	1,024,700
Total Revenues	863,799	648,400	931,757	842,046	806,200	1,024,700
Total Expenditures	11,964,071	12,921,640	13,684,997	12,932,247	13,646,612	13,146,612
Net County Costs	11,100,272	12,273,240	12,753,240	12,090,201	12,840,412	12,121,912

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2202 - NET 5 SHERIFF**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **POLICE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	45,700	49,511	49,511	47,980	49,179	49,179
51013 Special Pay	1,800	2,469	2,469	2,407	2,460	2,460
51014 Other Pay	2,151	0	0	0	0	0
51020 Extra Help	48,208	51,400	51,400	50,129	51,400	51,400
51100 Payroll Tax-Social Security	5,986	6,450	6,450	6,232	6,429	6,429
51101 Payroll Taxes-Medicare	1,400	1,508	1,508	1,458	1,504	1,504
51110 Co Contribution Retirement	15,507	17,491	17,491	16,290	18,895	18,895
51111 Retirement Allowance	1	0	0	0	0	0
51120 Co Contribution-Group Insuranc	23,369	22,337	22,337	26,220	26,512	26,512
51121 Contribution Def Comp/401a	652	655	655	654	653	653
51123 Co Contribution-HSA	4,043	1,938	1,938	2,365	2,075	2,075
TOTAL SALARIES AND EMPLOYEE BENEFIT	148,817	153,759	153,759	153,735	159,107	159,107
SERVICES AND SUPPLIES						
52050 Clothing & Personal	950	950	950	950	950	950
52730 ISF Liability Premium	2,680	3,746	3,746	3,746	5,505	5,505
52732 ISF Property/General Premium	695	510	510	510	846	846
52741 ISF Workers' Comp. Premium	160	136	136	136	9,909	9,909
TOTAL SERVICES AND SUPPLIES	4,485	5,342	5,342	5,342	17,210	17,210
OTHER CHARGES						
53200 Contribution to Other Agencies	57,767	68,000	68,000	57,767	68,000	68,000
TOTAL OTHER CHARGES	57,767	68,000	68,000	57,767	68,000	68,000
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	631	597	597	597	583	583
TOTAL OTHER FINANCING USES	631	597	597	597	583	583
TOTAL EXPENDITURES	211,700	227,698	227,698	217,441	244,900	244,900
REVENUES						
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
47517 Contrib From Oth Agency Cities	102,578	106,068	106,068	106,051	117,545	117,545
TOTAL MISCELLANEOUS REVENUES	102,578	106,068	106,068	106,051	117,545	117,545
OTHER FINANCING SOURCES						
48610 Oper Trans In-from Non Major	2,315	0	0	0	0	0
48640 Operating Transf In-Realigmnt	107,372	121,630	121,630	111,390	127,355	127,355
TOTAL OTHER FINANCING SOURCES	109,687	121,630	121,630	111,390	127,355	127,355

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2202 - NET 5 SHERIFF**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL REVENUES	212,265	227,698	227,698	217,441	244,900	244,900
Total Revenues	212,265	227,698	227,698	217,441	244,900	244,900
Total Expenditures	211,700	227,698	227,698	217,441	244,900	244,900
Net County Costs	-565	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2204 - SHERIFF'S TRAINING CENTER**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52060 Communications	80	360	360	0	0	0
52090 Household Expense	0	100	100	100	100	100
52120 Maintenance Equipment	264	7,000	7,000	6,000	7,000	7,000
52166 General Supplies	0	200	200	200	200	200
52170 Office Expenses	0	300	300	0	200	200
52180 Professional/Specialized Srvs	0	500	500	0	500	500
52210 Rents/Leases Structures/Ground	3,406	3,406	3,406	3,406	3,406	3,406
52230 Special Departmental Expense	0	0	0	306	320	320
52260 Utilities	13,656	15,600	15,600	13,777	15,600	15,600
52760 ISF IT Direct Charges	3,900	0	0	0	0	0
TOTAL SERVICES AND SUPPLIES	21,306	27,466	27,466	23,789	27,326	27,326
OTHER CHARGES						
53692 Inter Maintenance & Improvemnt	4,995	0	0	0	0	0
TOTAL OTHER CHARGES	4,995	0	0	0	0	0
CAPITAL ASSETS						
TOTAL CAPITAL ASSETS	0	0	0	0	0	0
OTHER FINANCING USES						
TOTAL OTHER FINANCING USES	0	0	0	0	0	0
TOTAL EXPENDITURES	26,301	27,466	27,466	23,789	27,326	27,326
REVENUES						
REVENUE USE MONEY PROPERTY						
44208 Maintenance Training Center	0	0	0	5,000	5,000	5,000
44214 Rent Firing Range Sheriff	15,250	8,000	8,000	12,000	12,000	12,000
TOTAL REVENUE USE MONEY PROPERTY	15,250	8,000	8,000	17,000	17,000	17,000
CHARGES FOR SERVICES						
TOTAL CHARGES FOR SERVICES	0	0	0	0	0	0
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
TOTAL REVENUES	15,250	8,000	8,000	17,000	17,000	17,000
Total Revenues	15,250	8,000	8,000	17,000	17,000	17,000
Total Expenditures	26,301	27,466	27,466	23,789	27,326	27,326
Net County Costs	11,051	19,466	19,466	6,789	10,326	10,326

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2205 - SHERIFF BOAT PATROL**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	52,662	220,345	220,345	116,939	245,089	245,089
51013 Special Pay	6,705	21,953	21,953	12,156	23,014	23,014
51014 Other Pay	0	9,830	9,830	6,000	9,830	9,830
51020 Extra Help	2,124	0	0	3,000	0	0
51021 Salary Savings	0	-100,000	-100,000	0	-100,000	-140,000
51030 Overtime	88,190	50,000	50,000	50,000	50,000	50,000
51100 Payroll Tax-Social Security	9,101	18,797	18,797	11,662	20,323	20,323
51101 Payroll Taxes-Medicare	2,128	4,396	4,396	2,727	4,753	4,753
51110 Co Contribution Retirement	41,329	150,286	150,286	51,275	145,817	145,817
51120 Co Contribution-Group Insuranc	16,977	64,706	64,706	21,798	62,329	62,329
51121 Contribution Def Comp/401a	55	1,310	1,310	0	653	653
51123 Co Contribution-HSA	985	969	969	0	3,113	3,113
TOTAL SALARIES AND EMPLOYEE BENEFIT	220,256	442,592	442,592	275,557	464,921	424,921
SERVICES AND SUPPLIES						
52050 Clothing & Personal	2,172	3,900	3,900	2,000	3,900	3,900
52051 Security Equipment	0	0	0	73	0	0
52060 Communications	2	12	12	0	12	12
52115 Misc Vehicle Maintenance	99	0	0	200	240	240
52120 Maintenance Equipment	18,472	14,000	14,000	10,000	14,000	14,000
52121 Maintenance Equipment Contract	31	32	32	32	33	33
52124 Fuel & Oil	10,154	12,000	12,000	10,000	12,000	12,000
52232 Employment Training	6,598	3,800	3,800	3,800	5,800	5,800
52602 Drug Testing	0	58	58	0	58	58
52711 ISF Vehicle Maint	11,482	7,481	7,481	7,481	10,704	10,704
52712 ISF Fleet Admin	8,007	8,669	8,669	8,669	8,688	8,688
52723 ISF IT Services Used	1,336	2,382	2,382	2,382	2,032	2,032
52730 ISF Liability Premium	6,106	2,513	2,513	2,513	44,203	44,203
52732 ISF Property/General Premium	2,516	2,015	2,015	2,015	3,991	3,991
52741 ISF Workers' Comp. Premium	64,442	18,043	18,043	18,043	24,774	24,774
52760 ISF IT Direct Charges	0	736	736	736	0	0
TOTAL SERVICES AND SUPPLIES	131,417	75,641	75,641	67,944	130,435	130,435
OTHER CHARGES						
54308 SBITA Interest Expense	5	0	0	0	0	0
54700 SBITA Expense	333	0	0	0	0	0
TOTAL OTHER CHARGES	338	0	0	0	0	0
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	78,233	0	80,158	12,123	0	0
54301 Capital Asset-Equipment	0	0	7,300	0	0	0
54701 SBITA Asset-Initial	1,012	0	0	0	0	0
TOTAL CAPITAL ASSETS	79,245	0	87,458	12,123	0	0
INCREASES IN RESERVES						
59995 Increase in Obligated F/B	0	0	26,147	0	0	0
TOTAL INCREASES IN RESERVES	0	0	26,147	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	815	895	895	895	3,069	3,069

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2205 - SHERIFF BOAT PATROL**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL OTHER FINANCING USES	815	895	895	895	3,069	3,069
TOTAL EXPENDITURES	432,071	519,128	632,733	356,519	598,425	558,425
REVENUES						
TAXES						
41121 Prop Tax Current Unsecure Boat	28,060	30,596	30,596	29,183	27,931	27,931
41219 Prop Tax Prior Unsecured Boat	1,720	0	0	0	0	0
TOTAL TAXES	29,780	30,596	30,596	29,183	27,931	27,931
INTERGOVERNMENTAL REVENUES						
45290 St Sheriff Boat Patrol	261,763	214,800	316,247	214,800	214,800	214,800
TOTAL INTERGOVERNMENTAL REVENUES	261,763	214,800	316,247	214,800	214,800	214,800
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	1,012	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	1,012	0	0	0	0	0
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	12,158	0	0	0
TOTAL CANCELLATION OF OBLIGATED FB	0	0	12,158	0	0	0
TOTAL REVENUES	292,555	245,396	359,001	243,983	242,731	242,731
Total Revenues	292,555	245,396	359,001	243,983	242,731	242,731
Total Expenditures	432,071	519,128	632,733	356,519	598,425	558,425
Net County Costs	139,516	273,732	273,732	112,536	355,694	315,694

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2208 - SHERIFF LIVE OAK CONTRACT**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	673,386	874,684	874,684	829,150	1,180,052	1,180,052
51013 Special Pay	54,459	88,452	88,452	66,421	96,929	96,929
51014 Other Pay	86,241	84,782	84,782	80,066	78,808	78,808
51020 Extra Help	0	0	0	300	0	0
51021 Salary Savings	0	-30,000	-30,000	0	0	0
51030 Overtime	131,152	80,000	114,367	116,202	100,000	100,000
51100 Payroll Tax-Social Security	57,258	68,459	70,606	67,713	88,651	88,651
51101 Payroll Taxes-Medicare	13,435	16,011	16,509	15,836	20,731	20,731
51110 Co Contribution Retirement	329,507	531,641	531,641	406,753	672,041	672,041
51111 Retirement Allowance	2	0	0	0	0	0
51120 Co Contribution-Group Insuranc	149,480	164,271	164,271	158,170	262,719	262,719
51121 Contribution Def Comp/401a	2,203	4,585	4,585	2,147	6,948	6,948
51123 Co Contribution-HSA	5,647	5,802	5,802	12,669	13,634	13,634
51130 Co Contrib Unemploymnt Insrnc	1,350	0	0	7,283	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	1,504,120	1,888,687	1,925,699	1,762,710	2,520,513	2,520,513
SERVICES AND SUPPLIES						
52050 Clothing & Personal	6,668	11,190	11,190	9,566	13,565	13,565
52051 Security Equipment	15,321	15,000	15,000	10,265	14,000	14,000
52060 Communications	1,207	1,560	1,560	6,022	5,760	5,760
52090 Household Expense	0	500	500	200	500	500
52115 Misc Vehicle Maintenance	1,197	1,500	1,500	1,932	2,400	2,400
52118 Vehicle Equipment Replacement	29,097	28,000	28,000	20,000	28,000	28,000
52120 Maintenance Equipment	1,615	1,500	1,500	1,500	1,500	1,500
52124 Fuel & Oil	56,959	66,600	66,600	82,100	84,000	84,000
52135 Software License & Maintenance	2,856	0	0	0	0	0
52136 Computer Hardware	123	2,300	2,300	1,000	2,000	2,000
52150 Memberships	30	0	0	0	0	0
52169 Outside Printing	0	500	500	1,000	1,000	1,000
52170 Office Expenses	632	2,000	2,000	1,000	2,000	2,000
52171 Copy/Printing Costs	30	0	0	0	0	0
52173 Subscription-Publication	836	7,253	7,253	7,253	8,475	8,475
52178 Prof & Spec Legal	5,364	0	0	351	0	0
52180 Professional/Specialized Srvs	4,221	2,000	2,000	3,800	5,000	5,000
52187 Canine Protection	2,519	0	0	900	0	0
52230 Special Departmental Expense	97	1,000	1,000	500	1,000	1,000
52232 Employment Training	16,981	9,300	13,475	11,520	15,300	15,300
52256 Community Programs	47	0	0	200	0	0
52340 Evidence/Coroner Supplies	0	3,000	3,000	1,000	2,000	2,000
52602 Drug Testing	0	207	207	100	207	207
52711 ISF Vehicle Maint	57,685	45,099	45,099	45,099	53,778	53,778
52712 ISF Fleet Admin	8,118	8,669	8,669	8,669	7,964	7,964
52722 ISF Equipment Replacement	606	606	606	606	584	584
52723 ISF IT Services Used	21,598	27,096	27,096	27,096	32,840	32,840
52730 ISF Liability Premium	126,941	115,651	115,651	115,651	159,131	159,131
52732 ISF Property/General Premium	2,079	1,810	1,810	1,810	1,950	1,950
52741 ISF Workers' Comp. Premium	73,750	64,955	64,955	64,955	89,184	89,184
52760 ISF IT Direct Charges	0	5,812	5,812	5,812	0	0
TOTAL SERVICES AND SUPPLIES	436,577	423,108	427,283	429,907	532,138	532,138

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2208 - SHERIFF LIVE OAK CONTRACT**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **POLICE PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
OTHER CHARGES						
54308 SBITA Interest Expense	38	0	0	0	0	0
54700 SBITA Expense	2,663	0	0	0	0	0
TOTAL OTHER CHARGES	2,701	0	0	0	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	8,095	0	0	0	0	0
TOTAL CAPITAL ASSETS	8,095	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	792	1,001	1,001	551	9,791	9,791
TOTAL OTHER FINANCING USES	792	1,001	1,001	551	9,791	9,791
TOTAL EXPENDITURES	1,952,285	2,312,796	2,353,983	2,193,168	3,062,442	3,062,442
REVENUES						
INTERGOVERNMENTAL REVENUES						
45111 St Grant	0	0	0	1,127	0	0
45306 Fed Grant	0	0	41,187	0	0	0
45564 Live Oak Police Contract	1,639,840	1,911,374	1,911,374	1,813,951	2,621,438	2,621,438
TOTAL INTERGOVERNMENTAL REVENUES	1,639,840	1,911,374	1,952,561	1,815,078	2,621,438	2,621,438
MISCELLANEOUS REVENUES						
TOTAL MISCELLANEOUS REVENUES	0	0	0	0	0	0
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	8,095	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES	8,095	0	0	0	0	0
TOTAL REVENUES	1,647,935	1,911,374	1,952,561	1,815,078	2,621,438	2,621,438
Total Revenues	1,647,935	1,911,374	1,952,561	1,815,078	2,621,438	2,621,438
Total Expenditures	1,952,285	2,312,796	2,353,983	2,193,168	3,062,442	3,062,442
Net County Costs	304,350	401,422	401,422	378,090	441,004	441,004

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2301 - COUNTY JAIL**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **DETENTION AND CORRECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	3,107,301	4,140,054	3,659,954	3,411,327	4,146,949	4,146,949
51013 Special Pay	178,649	266,270	266,270	221,357	260,184	260,184
51014 Other Pay	384,689	283,137	283,137	198,184	280,936	280,936
51020 Extra Help	22,972	39,432	39,432	24,656	37,050	37,050
51021 Salary Savings	0	-676,692	-676,692	0	-395,721	-927,628
51030 Overtime	491,571	575,000	575,000	1,190,540	600,000	600,000
51100 Payroll Tax-Social Security	254,968	325,886	325,886	312,856	325,869	325,869
51101 Payroll Taxes-Medicare	59,739	76,234	76,234	73,168	76,215	76,215
51110 Co Contribution Retirement	1,494,335	2,490,366	2,490,366	1,679,229	2,458,498	2,458,498
51111 Retirement Allowance	222	0	0	0	0	0
51120 Co Contribution-Group Insuranc	794,972	1,126,005	1,126,005	863,251	1,171,671	1,171,671
51121 Contribution Def Comp/401a	5,518	28,362	28,362	6,668	30,234	30,234
51123 Co Contribution-HSA	52,739	54,204	54,204	50,263	52,191	52,191
51130 Co Contrib Unemploymnt Insrnc	4,050	0	0	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	6,851,725	8,728,258	8,248,158	8,031,499	9,044,076	8,512,169
SERVICES AND SUPPLIES						
52050 Clothing & Personal	55,466	63,875	63,875	52,244	62,875	62,875
52051 Security Equipment	69,614	94,000	94,000	78,861	89,100	89,100
52060 Communications	4,044	6,720	6,720	4,858	6,000	6,000
52080 Food	236,940	365,001	358,001	320,891	365,001	365,001
52090 Household Expense	142,305	175,001	175,001	169,000	175,001	175,001
52115 Misc Vehicle Maintenance	405	400	400	400	400	400
52118 Vehicle Equipment Replacement	0	0	0	800	0	0
52120 Maintenance Equipment	35,992	35,000	35,000	35,000	35,000	35,000
52121 Maintenance Equipment Contract	13,399	41,729	13,729	13,729	33,859	33,859
52124 Fuel & Oil	13,133	21,600	21,600	21,600	21,600	21,600
52130 Maintenance Structure/Imprvmnt	44,846	0	0	0	0	0
52136 Computer Hardware	6,051	6,000	6,000	6,000	6,000	6,000
52150 Memberships	60	120	120	120	120	120
52155 Alcohol/Drug Analysis	48,270	65,000	65,000	56,930	60,000	60,000
52169 Outside Printing	4,979	7,000	7,000	6,000	6,000	6,000
52170 Office Expenses	6,775	9,000	9,000	9,000	9,000	9,000
52171 Copy/Printing Costs	1,076	1,440	1,440	1,440	1,440	1,440
52172 Postage	260	200	200	200	200	200
52173 Subscription-Publication	10,043	7,150	7,150	9,196	9,200	9,200
52180 Professional/Specialized Srvs	94,785	120,300	120,300	95,193	95,300	95,300
52187 Canine Protection	2,502	7,600	7,600	5,845	7,600	7,600
52200 Rents & Leases Equipment	78,007	0	0	0	10,511	10,511
52225 Office Equipment	4,705	5,000	5,000	5,000	5,000	5,000
52230 Special Departmental Expense	296	1,850	1,850	1,875	1,850	1,850
52232 Employment Training	51,405	46,500	46,500	73,300	73,000	73,000
52249 Other Equipment	0	0	0	0	16,000	16,000
52250 Transportation & Travel	3,110	10,200	10,200	5,000	6,200	6,200
52256 Community Programs	89	0	0	105	0	0
52260 Utilities	339,283	397,550	397,550	410,900	450,350	450,350
52602 Drug Testing	759	1,288	1,288	1,288	1,288	1,288
52603 Physicals	4,725	5,000	5,000	5,000	5,000	5,000
52711 ISF Vehicle Maint	7,780	7,194	7,194	7,194	7,253	7,253
52712 ISF Fleet Admin	3,614	3,612	3,612	3,612	5,068	5,068

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **2301 - COUNTY JAIL**
Fund: **0015 - PUBLIC SAFETY**
Function: **PUBLIC PROTECTION**
Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
52722 ISF Equipment Replacement	3,182	3,182	3,182	3,182	3,353	3,353
52723 ISF IT Services Used	95,899	121,077	121,077	121,077	145,817	145,817
52730 ISF Liability Premium	472,501	417,250	417,250	417,250	536,780	536,780
52732 ISF Property/General Premium	13,638	26,282	26,282	26,282	53,655	53,655
52741 ISF Workers' Comp. Premium	751,431	741,595	741,595	741,595	744,424	744,424
52760 ISF IT Direct Charges	65,592	96,603	96,603	96,603	64,593	64,593
TOTAL SERVICES AND SUPPLIES	2,686,961	2,911,319	2,876,319	2,806,570	3,113,838	3,113,838
OTHER CHARGES						
53638 IF Jail Medical	3,461,083	3,742,646	3,742,646	3,742,646	3,934,624	3,611,620
53650 IF Cost Plan Building Maint.	369,799	261,593	261,593	261,593	259,318	259,318
53690 IF CUPA	118	118	118	118	151	151
53692 Inter Maintenance & Improvemnt	33,170	279,436	279,436	279,436	44,000	44,000
54308 SBITA Interest Expense	271	0	0	0	0	0
54700 SBITA Expense	18,975	0	0	0	0	0
TOTAL OTHER CHARGES	3,883,416	4,283,793	4,283,793	4,283,793	4,238,093	3,915,089
CAPITAL ASSETS						
54300 Capital Asset-Vehicle	0	88,000	123,100	120,385	0	0
54301 Capital Asset-Equipment	65,492	100,000	145,000	100,000	646,000	646,000
54701 SBITA Asset-Initial	57,675	0	0	0	0	0
TOTAL CAPITAL ASSETS	123,167	188,000	268,100	220,385	646,000	646,000
INCREASES IN RESERVES						
TOTAL INCREASES IN RESERVES	0	0	0	0	0	0
OTHER FINANCING USES						
56215 Operating Transfers Out-TC/PS	12,245	112,605	112,605	68,067	108,918	108,918
56216 O/Trans Out-Capital Project	-254	0	0	0	175,000	0
56220 O/Trans Out-Debt Service	164,143	176,660	176,660	176,660	221,050	221,050
TOTAL OTHER FINANCING USES	176,134	289,265	289,265	244,727	504,968	329,968
TOTAL EXPENDITURES	13,721,403	16,400,635	15,965,635	15,586,974	17,546,975	16,517,064
REVENUES						
LICENSES, PERMITS, FRANCHISES						
TOTAL LICENSES, PERMITS, FRANCHISES	0	0	0	0	0	0
FINES, FORFEITURES, PENALTIES						
43210 Other Court Fines	18,070	15,600	15,600	15,464	15,600	15,600
43225 Victim Restitution	50	0	0	0	0	0
TOTAL FINES, FORFEITURES, PENALTIES	18,120	15,600	15,600	15,464	15,600	15,600
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45240 St Reimbursement STC Training	38,868	34,400	34,400	40,056	41,007	41,007
45316 Fed FEMA Funds	9,528	0	0	0	0	0
45364 Fed SSA Report-Incentive Pmts	8,400	6,000	6,000	6,000	7,000	7,000
45394 Fed Other Aid	116,721	60,000	60,000	179,487	70,000	70,000

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2301 - COUNTY JAIL**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **DETENTION AND CORRECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
TOTAL INTERGOVERNMENTAL REVENUES	173,517	100,400	100,400	225,543	118,007	118,007
CHARGES FOR SERVICES						
46272 Institutional Care Jail	126,620	199,920	199,920	208,992	217,344	217,344
TOTAL CHARGES FOR SERVICES	126,620	199,920	199,920	208,992	217,344	217,344
MISCELLANEOUS REVENUES						
47505 Comp & Misc Insurance Refund	11,200	0	0	48,698	0	0
47540 Refund	144	0	0	0	0	0
TOTAL MISCELLANEOUS REVENUES	11,344	0	0	48,698	0	0
OTHER FINANCING SOURCES						
48300 Sale of Excess Property	81	0	0	0	0	0
48400 Sale of Capital Assets	103	0	0	0	0	0
48402 SBITA Proceeds-Initial	57,675	0	0	0	0	0
48610 Oper Trans In-from Non Major	155,360	0	0	0	0	0
48615 Operating Trans in frm TC/PS	54,165	37,000	37,000	34,858	4,500	103,500
48640 Operating Transf In-Realigmnt	1,746,653	2,095,541	2,140,541	2,041,801	2,748,147	2,748,147
TOTAL OTHER FINANCING SOURCES	2,014,037	2,132,541	2,177,541	2,076,659	2,752,647	2,851,647
CANCELLATION OF OBLIGATED FB						
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	0	0
TOTAL REVENUES	2,343,638	2,448,461	2,493,461	2,575,356	3,103,598	3,202,598
Total Revenues	2,343,638	2,448,461	2,493,461	2,575,356	3,103,598	3,202,598
Total Expenditures	13,721,403	16,400,635	15,965,635	15,586,974	17,546,975	16,517,064
Net County Costs	11,377,765	13,952,174	13,472,174	13,011,618	14,443,377	13,314,466

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2310 - PUBLIC ADMINISTRATOR**
 Fund: **0015 - PUBLIC SAFETY**
 Function: **PUBLIC PROTECTION**
 Activity: **LEGISLATIVE AND ADMINISTRATIVE**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SERVICES AND SUPPLIES						
52172 Postage	0	100	100	20	100	100
52180 Professional/Specialized Srvs	0	15,000	15,000	3,000	15,000	15,000
TOTAL SERVICES AND SUPPLIES	0	15,100	15,100	3,020	15,100	15,100
REVENUES						
CHARGES FOR SERVICES						
46110 Public Administrator Fees	1,025	0	0	2,050	0	0
TOTAL CHARGES FOR SERVICES	1,025	0	0	2,050	0	0
Total Revenues	1,025	0	0	2,050	0	0
Total Expenditures	0	15,100	15,100	3,020	15,100	15,100
Net County Costs	-1,025	15,100	15,100	970	15,100	15,100

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2024-2025

Unit Title: **0184 - SHERIFF INMATE WELFARE**
Fund: **0184 - SHERIFF INMATE WELFARE**
Function: **PUBLIC PROTECTION**
Activity: **OTHER PROTECTION**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
51010 Permanent Salaries	66,872	75,466	75,466	64,199	69,012	69,012
51013 Special Pay	782	1,887	1,887	1,635	1,825	1,825
51014 Other Pay	5,961	4,159	4,159	3,987	4,202	4,202
51030 Overtime	2,094	3,000	3,000	3,000	3,000	3,000
51100 Payroll Tax-Social Security	4,632	5,236	5,236	4,515	4,491	4,491
51101 Payroll Taxes-Medicare	1,083	1,224	1,224	1,056	1,050	1,050
51110 Co Contribution Retirement	28,614	39,503	39,503	28,538	41,467	41,467
51111 Retirement Allowance	2	0	0	0	0	0
51120 Co Contribution-Group Insuranc	16,107	22,896	22,896	15,612	21,306	21,306
51121 Contribution Def Comp/401a	230	655	655	0	653	653
51123 Co Contribution-HSA	1,102	1,938	1,938	0	0	0
TOTAL SALARIES AND EMPLOYEE BENEFIT	127,479	155,964	155,964	122,542	147,006	147,006
SERVICES AND SUPPLIES						
52050 Clothing & Personal	986	1,000	1,000	600	1,000	1,000
52051 Security Equipment	0	0	0	1,000	0	0
52090 Household Expense	0	1,000	1,000	500	1,000	1,000
52166 General Supplies	163,524	160,000	160,000	165,000	168,000	168,000
52170 Office Expenses	406	500	500	500	500	500
52173 Subscription-Publication	3,491	4,000	4,000	4,000	4,000	4,000
52180 Professional/Specialized Srvs	834	8,000	8,000	1,000	4,000	4,000
52232 Employment Training	20	0	0	500	1,000	1,000
52260 Utilities	3,049	3,600	3,600	3,231	3,600	3,600
52723 ISF IT Services Used	535	953	953	953	813	813
52730 ISF Liability Premium	392	431	431	431	1,848	1,848
52732 ISF Property/General Premium	12	13	13	13	15	15
52741 ISF Workers' Comp. Premium	10,869	9,875	9,875	9,875	18,948	18,948
52760 ISF IT Direct Charges	0	368	368	368	0	0
TOTAL SERVICES AND SUPPLIES	184,118	189,740	189,740	187,971	204,724	204,724
OTHER CHARGES						
53401 Treasury Fee	0	101	101	10	0	0
54308 SBITA Interest Expense	5	0	0	0	0	0
54700 SBITA Expense	333	0	0	0	0	0
TOTAL OTHER CHARGES	338	101	101	10	0	0
CAPITAL ASSETS						
54701 SBITA Asset-Initial	1,012	0	0	0	0	0
TOTAL CAPITAL ASSETS	1,012	0	0	0	0	0
OTHER FINANCING USES						
56220 O/Trans Out-Debt Service	0	0	0	0	978	978
TOTAL OTHER FINANCING USES	0	0	0	0	978	978
TOTAL EXPENDITURES	312,947	345,805	345,805	310,523	352,708	352,708
REVENUES						
REVENUE USE MONEY PROPERTY						
44100 Interest Apportioned	15	200	200	-350	99	99
44103 Interest-FMV Adjustments	1,798	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **0184 - SHERIFF INMATE WELFARE**
 Fund: **0184 - SHERIFF INMATE WELFARE**
 Function: **PUBLIC PROTECTION**
 Activity: **OTHER PROTECTION**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
TOTAL REVENUE USE MONEY PROPERTY	1,813	200	200	-350	99	99
INTERGOVERNMENTAL REVENUES						
TOTAL INTERGOVERNMENTAL REVENUES	0	0	0	0	0	0
CHARGES FOR SERVICES						
46320 Other Chgs Current Services	20	0	0	0	0	0
TOTAL CHARGES FOR SERVICES	20	0	0	0	0	0
MISCELLANEOUS REVENUES						
47501 Commissary Sales	237,747	215,000	215,000	223,000	223,000	223,000
47507 Phone Call Revenue	7,885	6,000	6,000	7,519	7,200	7,200
47532 Tablet Commission Revenue	12,794	12,000	12,000	11,226	10,800	10,800
TOTAL MISCELLANEOUS REVENUES	258,426	233,000	233,000	241,745	241,000	241,000
OTHER FINANCING SOURCES						
48402 SBITA Proceeds-Initial	1,012	0	0	0	0	0
48610 Oper Trans In-from Non Major	3,658	0	0	0	0	0
48615 Operating Trans in frm TC/PS	12,245	112,605	112,605	69,128	108,918	108,918
TOTAL OTHER FINANCING SOURCES	16,915	112,605	112,605	69,128	108,918	108,918
CANCELLATION OF OBLIGATED FB						
49995 Cancellation of Obligated F/B	0	0	0	0	2,691	2,691
TOTAL CANCELLATION OF OBLIGATED FB	0	0	0	0	2,691	2,691
TOTAL REVENUES	277,174	345,805	345,805	310,523	352,708	352,708
Total Revenues	277,174	345,805	345,805	310,523	352,708	352,708
Total Expenditures	312,947	345,805	345,805	310,523	352,708	352,708
Net County Costs	35,773	0	0	0	0	0

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2109 - TRIAL COURT FUNDING**
 Fund: **0014 - TRIAL COURT**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

FINANCING USES CLASSIFICATION	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
EXPENDITURES						
OTHER CHARGES						
53222 Court Fine & Forfeiture MOE	644,212	650,000	650,000	650,000	650,000	650,000
53224 Court Facilities Payment	110,852	110,852	110,852	110,852	110,852	110,852
53225 Court Shared Cost Payment(JOA)	-1,334	0	0	0	0	0
TOTAL OTHER CHARGES	753,730	760,852	760,852	760,852	760,852	760,852
TOTAL EXPENDITURES	753,730	760,852	760,852	760,852	760,852	760,852
REVENUES						
TAXES						
TOTAL TAXES	0	0	0	0	0	0
FINES, FORFEITURES, PENALTIES						
43206 Co Share Traffic/PC 1463.001	107,946	85,000	85,000	85,000	85,000	85,000
43209 Co Share Criminal/PC 1463.001	34,394	31,500	31,500	31,500	31,500	31,500
43216 Co Parking Fund/GC 76000(C)	1,016	1,000	1,000	1,000	1,000	1,000
43218 County Penalty Assmt/PC 1464	112,307	92,500	92,500	92,500	92,500	92,500
43219 77% TVS Fine/VC 42007	239,838	250,000	250,000	250,000	250,000	250,000
TOTAL FINES, FORFEITURES, PENALTIES	495,501	460,000	460,000	460,000	460,000	460,000
REVENUE USE MONEY PROPERTY						
TOTAL REVENUE USE MONEY PROPERTY	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUES						
45081 St Backfill Fees	424,341	348,561	348,561	348,561	348,561	348,561
TOTAL INTERGOVERNMENTAL REVENUES	424,341	348,561	348,561	348,561	348,561	348,561
CHARGES FOR SERVICES						
46100 Admin Screening Fee/PC 1463.07	528	300	300	300	300	300
46101 Cite Process Fee/PC 1463.07	234	100	100	100	100	100
46102 TVS Admin Fee/VC 42007	39,816	38,500	38,500	38,500	38,500	38,500
46113 SB21 Recorder GC 27361(b)	38,108	36,200	36,200	36,200	36,200	36,200
TOTAL CHARGES FOR SERVICES	78,686	75,100	75,100	75,100	75,100	75,100
TOTAL REVENUES	998,528	883,661	883,661	883,661	883,661	883,661
Total Revenues	998,528	883,661	883,661	883,661	883,661	883,661
Total Expenditures	753,730	760,852	760,852	760,852	760,852	760,852
Net County Costs	-244,798	-122,809	-122,809	-122,809	-122,809	-122,809

COUNTY OF SUTTER
Detail of Financing Sources and Financing Uses
Governmental Funds
 Fiscal Year 2024-2025

Unit Title: **2112 - CONSOLIDATED COURTS**
 Fund: **0014 - TRIAL COURT**
 Function: **PUBLIC PROTECTION**
 Activity: **JUDICIAL**

	2022-2023 Actual	2023-2024 Adopted Budget	2023-2024 Adjusted Budget	2023-2024 Estimated Actuals	2024-2025 Department Requested	2024-2025 CAO Recommend
FINANCING USES CLASSIFICATION						
EXPENDITURES						
SALARIES AND EMPLOYEE BENEFITS						
TOTAL SALARIES AND EMPLOYEE BENEFIT	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52110 Criminal Jury Witness Fees	0	0	0	200	0	0
52144 Mileage	0	0	0	1,000	0	0
52146 Investigation	25,200	35,000	35,000	10,000	20,000	20,000
52147 Psychiatric Exam	18,450	29,600	29,600	15,000	30,000	30,000
52176 Prof & Spec Defense Counsel	9,855	7,000	7,000	12,000	12,000	12,000
52180 Professional/Specialized Srvs	43,550	57,000	57,000	25,000	50,000	50,000
52199 Prof & Spec Conflict Attorneys	380,068	395,472	395,472	494,340	442,067	442,067
TOTAL SERVICES AND SUPPLIES	477,123	524,072	524,072	557,540	554,067	554,067
OTHER CHARGES						
TOTAL OTHER CHARGES	0	0	0	0	0	0
TOTAL EXPENDITURES	477,123	524,072	524,072	557,540	554,067	554,067
REVENUES						
CHARGES FOR SERVICES						
46174 Additional Sutr Co Court Fees	886	850	850	850	850	850
46176 Fees & Costs Municipal Court	57	70	70	200	100	100
46182 Muni Court \$10 Correction Fee	5,960	5,250	5,250	5,250	5,250	5,250
TOTAL CHARGES FOR SERVICES	6,903	6,170	6,170	6,300	6,200	6,200
MISCELLANEOUS REVENUES						
47509 Court Reimbursement	259,970	290,000	290,000	290,000	290,000	290,000
TOTAL MISCELLANEOUS REVENUES	259,970	290,000	290,000	290,000	290,000	290,000
TOTAL REVENUES	266,873	296,170	296,170	296,300	296,200	296,200
Total Revenues	266,873	296,170	296,170	296,300	296,200	296,200
Total Expenditures	477,123	524,072	524,072	557,540	554,067	554,067
Net County Costs	210,250	227,902	227,902	261,240	257,867	257,867

Capital
Improvement
Plan

Section K

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL COST	FUNDING SOURCE
GENERAL FUND 0001								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
Develop Site Plan	Agriculture - 2601		100,000				\$ 100,000	GF / Gas Tax Reimb
Erosion Control	Agriculture - 2601		100,000				\$ 100,000	GF / Gas Tax Reimb
Parking Lot Resurfacing	Agriculture - 2601		250,000				\$ 250,000	GF / Gas Tax Reimb
Parking Lot Resurfacing	Library - 6201		250,000				\$ 250,000	General Fund
STRUCTURES & IMP. - 54200 (\$60,000)								
Main Building insulation	Agriculture - 2601		60,000				\$ 60,000	GF / Gas Tax Reimb
Dumpster Enclosure	Agriculture - 2601		60,000				\$ 60,000	GF / Gas Tax Reimb
Replace lab/storage and shop building roofs	Agriculture - 2601		120,000				\$ 120,000	GF / Gas Tax Reimb
Painting Buildings	Agriculture - 2601		60,000		60,000		\$ 120,000	GF / Gas Tax Reimb
Floor Leveling	Clerk-2710		130,000				\$ 130,000	General Fund
ADA Furniture & New Counter (Acct 52130)	Clerk-2710 / Recorder-2706		110,000				\$ 110,000	GF / Recorder's Fund
Replace HVAC (Acct 52130)	Clerk-2710 / Recorder-2706		30,000				\$ 30,000	GF / Recorder's Fund
Carpet Replacement (Acct 52130)	Clerk-2710 / Recorder-2706		50,000				\$ 50,000	GF / Recorder's Fund
Restroom Flooring (Acct 52130)	Clerk-2710 / Recorder-2706		10,000				\$ 10,000	GF / Recorder's Fund
Exterior & Interior Painting (Acct 52130)	Clerk-2710 / Recorder-2706		60,000				\$ 60,000	GF / Recorder's Fund
Window Coverings (Acct 52130)	Clerk-2710 / Recorder-2706		15,000				\$ 15,000	GF / Recorder's Fund
ADA Compliant Baby Changing Tables in Restrooms (Acct 52130)	Clerk-2710 / Recorder-2706		5,500				\$ 5,500	GF / Recorder's Fund
Exterior Painting Building	Museum-7201		60,000				\$ 60,000	General Fund
Remodel Sutter Branch	Library - 6201		60,000				\$ 60,000	Possible Grant / General Fund
Floor Leveling	Recorder-2706		130,000				\$ 130,000	GF / Recorder's Fund
VEHICLES - 54300 (over \$0)								
Replace vehicle 1509 (3/4 ton truck with crew cab)	Bldg Svcs 1700-70					78,000	\$ 78,000	General Fund
Replace vehicle 1513 (3/4 ton utility truck)	Bldg Svcs 1700-71				78,000		\$ 78,000	General Fund
Replace vehicle 1512 (3/4 ton utility truck)	Bldg Svcs 1700-70			78,000			\$ 78,000	General Fund
Replace vehicle 4011 (3/4 ton utility truck)	Bldg Svcs 1700-70		78,000				\$ 78,000	General Fund
Replace vehicle 8109 (1/2 ton super cab 4x2)	Bldg Svcs 1700-72		64,000				\$ 64,000	General Fund
Replace vehicle 8009 (1/2 ton super cab 4x2)	Bldg Svcs 1700-70		78,000				\$ 78,000	General Fund
Replace vehicle 5308 - SUV or mini van	Bldg Svcs 1700-72			64,000			\$ 64,000	General Fund
Replace vehicle 1622	Agriculture - 2601					45,000	\$ 45,000	GF / Gas Tax Reimb
Replace vehicle 1725	Agriculture - 2601					45,000	\$ 45,000	GF / Gas Tax Reimb
Replace vehicle 1623	Agriculture - 2601					45,000	\$ 45,000	GF / Gas Tax Reimb
Replace vehicle 1608	Agriculture - 2601			45,000			\$ 45,000	GF / Gas Tax Reimb
Replace vehicle 5812	Agriculture - 2601		50,000				\$ 50,000	GF / Gas Tax Reimb
Small SUV (AWD)	Env. Health-2725		37,000				\$ 37,000	Permit Fees/ PH Realign
EQUIPMENT - 54301 (over \$5,000)								
Replace Walk behind Scrubber #1	Bldg Svcs 1700-72				8,000		\$ 8,000	Road Fund
Replace Walk behind Scrubber #2	Bldg Svcs 1700-72				8,000		\$ 8,000	Road Fund
Replace John Deere Z920M Mower	Bldg Svcs 1700-71			18,000			\$ 18,000	Road Fund
Replace Beeler Tractor Model T1510	Bldg Svcs 1700-71		45,000				\$ 45,000	Road Fund
John Deere Mower 1545 FRNT MNT	Bldg Svcs 1700-71		26,000				\$ 26,000	Road Fund
Replace Bear Cat Chipper	Bldg Svcs 1700-71				50,000		\$ 50,000	Road Fund
Water Meter Testing Bench	Agriculture - 2601		5,000				\$ 5,000	GF / Gas Tax Reimb
Elect Vehicle Equip Tester	Agriculture - 2601				60,000		\$ 60,000	General Fund
Replace 5312 EZ Go Golf Cart	Parks & Recreation - 7101				12,000		\$ 12,000	General Fund
Commercial Ice Machine	Ettl Hall-7204		3,000				\$ 3,000	Income from Rental Fees
Cocktail Tables w/storage rack	Ettl Hall-7204		1,200				\$ 1,200	Income from Rental Fees
Projector System	Ettl Hall-7204				2,000		\$ 2,000	Income from Rental Fees
Refrigerators (2)	Ettl Hall-7204				6,000		\$ 6,000	Income from Rental Fees
Portable buffet Servers	Ettl Hall-7204		9,000				\$ 9,000	Income from Rental Fees
AV Equipment Install	Ettl Hall-7204		5,000				\$ 5,000	Income from Rental Fees
Shade Cover for Patio	Ettl Hall-7204				5,000		\$ 5,000	Income from Rental Fees
Network Security System- Cameras	Museum-7201		9,500				\$ 9,500	General Fund
SOFTWARE - 54311 (over \$25,000)								
GIS Flyover	Agriculture - 2601		50,000		50,000		\$ 100,000	GF / Gas Tax Reimb
Tyler Computer System implementation	Recorder - 2706		53,629				\$ 53,629	GF / Recorder's Fund
Tyler Computer System implementation	Clerk - 2710		46,151				\$ 46,151	GF / Recorder's Fund
Clearwater Investment Software	Treasurer - 1202		25,000				\$ 25,000	General Fund
INFRASTRUCTURE - 54400 (over \$100,000)								
N/A							\$ -	
TOTAL GENERAL FUND 0001		\$ 229,780	\$ 2,016,200	\$ 285,000	\$ 259,000	\$ 213,000	\$ 3,002,980	

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL COST	FUNDING SOURCE
ROAD FUND 0003								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
N/A							\$ -	
STRUCTURES & IMP. - 54200 (\$60,000)								
North Road Yard (Design & Construction)	Road - 3100	32,671					\$ 32,671	Road Fund
South Road Yard (Design & Construction)	Road - 3100	32,671					\$ 32,671	Road Fund
VEHICLES - 54300 (over \$0)								
Replace vehicle 5008 (3/4 ton diesel pickup with cowboy flatbed)	Road - 3100	86,000					\$ 86,000	Road Fund
Replace vehicle 506 (Transfer Truck)	Road - 3100	225,000					\$ 225,000	Road Fund
Replace vehicle 507 (Transfer Trailer)	Road - 3100	140,000					\$ 140,000	Road Fund
EQUIPMENT - 54301 (over \$5,000)								
New pickup broom attachment	Road - 3100	12,000					\$ 12,000	Road Fund
Replace portable welder (asset 707)	Road - 3100	11,000					\$ 11,000	Road Fund
SOFTWARE - 54311 (over \$25,000)								
N/A							\$ -	
INFRASTRUCTURE - 54400 (over \$100,000)								
Sanders Bridge project	Road - 3100	56,258					\$ 56,258	Road Fund
Mark Hopkins Culvert project	Road - 3100	2,537,073					\$ 2,537,073	Road Fund
TOTAL ROAD FUND 0003		\$ 3,132,673	\$ -	\$ -	\$ -	\$ -	\$ 3,132,673	
BEHAVIORAL HEALTH 0007								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
Parking Lot Resurfacing	Beh Health-4102		2,000,000				\$ 2,000,000	This item needs CAO assistance to further define. Proposed funding is realignment, BHCP Grant Funds and Development Impact Fees.
STRUCTURES & IMP. - 54200 (\$60,000)								
545 A/B Garden Hwy SUDS/First Steps Office Space	Beh Health 4102-154	Need Estimates					\$ -	SABG Perinatal/Opioid Funding/Other
Rekeying (and number doors) or converting to pass points at 1965 Live Oak Blvd	Beh Health 4102-all		20,000	20,000	20,000	20,000	\$ 80,000	Realignment
VEHICLES - 54300 (over \$0)								
Cargo Minivan (Repl 1518)	Beh Health 4102-101		53,000				\$ 53,000	Realignment. Will Review in 2025 again and determine if replacement can wait one more year.
Small SUV for Care Court	Beh Health 4102-182	39,000					\$ 39,000	Care Court Funding
EQUIPMENT - 54301 (over \$5,000)								
Wifi for 807/809 Plumas Street	Beh Health 4102-117	6,700					\$ 6,700	Federal, State & Realignment
1965 LO Conference Rooms (River Oak & Four Rivers)	Beh Health 4102		10,000				\$ 10,000	Federal, State & Realignment
Additional Camera for PHF	Beh Health 4102-103,4102-107		2,000				\$ 2,000	Federal, State & Realignment
Replace 12 Laptops - Part of the Window 11 Upgrade	Beh Health 4102 various		20,695				\$ 20,695	Federal, State & Realignment
							\$ -	
							\$ -	
SOFTWARE - 54311 (over \$25,000)								
N/A							\$ -	
INFRASTRUCTURE - 54400 (over \$100,000)								
N/A							\$ -	
TOTAL BEHAVIORAL HEALTH FUND 0007		\$ 45,700	\$ 2,105,695	\$ 20,000	\$ 20,000	\$ 20,000	\$ 2,211,395	

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL COST	FUNDING SOURCE
MENTAL HEALTH SERVICES ACT FUND 0008								
<u>LAND - 54100 (over \$0)</u>								
N/A							\$ -	
<u>LAND IMP. - 54101 (over \$60,000)</u>								
N/A							\$ -	
<u>STRUCTURES & IMP. - 54200 (\$60,000)</u>								
Remediation and remodel of 807-809 Plumas Street office space	MHSA - 4104-701	354,000					\$ 354,000	St Grant for EBP-CEDP Round four
SYBH Adult Services - Refresh of 1965 LO. Multi-Year, Will Need Estimates	MHSA - 4104-705		20,000	20,000	20,000	20,000	\$ 80,000	MHSA CSS
<u>VEHICLES - 54300 (over \$0)</u>								
Full Size Sedan (new)	MHSA - 4104-704	35,000					\$ 35,000	MHSA FSP-LSP Program/Services MHSA CSS. Will Review in 2025 again and determine if replacement can wait one more year.
Full Size Passenger Van (Replaces 384)	MHSA - 4104-704		40,000				\$ 40,000	
Mid Size Sedan (Repl 8814)	MHSA - 4104-704		34,000				\$ 34,000	MHSA CSS. Will Review in 2025 again and determine if replacement can wait one more year.
Mid Size SUV (Repl 8914)	MHSA - 4104-704		42,000				\$ 42,000	MHSA CSS. Will Review in 2025 again and determine if replacement can wait one more year.
<u>EQUIPMENT - 54301 (over \$5,000)</u>								
Wifi for 807/809 Plumas Street	MHSA - 4104-701	6,700					\$ 6,700	Federal, State & Realignment
<u>SOFTWARE - 54311 (over \$25,000)</u>								
N/A							\$ -	
<u>INFRASTRUCTURE - 54400 (over \$100,000)</u>								
N/A							\$ -	
TOTAL MENTAL HEALTH SERVICES ACT FUND 0008		\$ 395,700	\$ 136,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 591,700	
PUBLIC HEALTH FUND 0012								
<u>LAND - 54100 (over \$0)</u>								
N/A							\$ -	
<u>LAND IMP. - 54101 (over \$60,000)</u>								
N/A							\$ -	
<u>STRUCTURES & IMP. - 54200 (\$60,000)</u>								
Better Way Operations Trailer Renovations	Homeless Svcs - 4121		20,000				\$ 20,000	HHAP Funding/GF
Better Way - Replace Heating/Air Units	Homeless Svcs - 4121		50,000				\$ 50,000	CDBG/TBD
Better Way - Replacement of Tough Sheds	Homeless Svcs - 4121					100,000	\$ 100,000	TBD
Door Relocation for Med Room	Public Health - 4103		10,000				\$ 10,000	Future of Public Health Funding/GF
Public Health EP Room Cubicles/Carpet	Public Health - 4103		45,000				\$ 45,000	Future of Public Health Funding
Public Health Employee Restroom Renovation	Public Health - 4103			65,000			\$ 65,000	Development Impact Fees/GF
Public Health Shelving Replacement	Public Health - 4103			50,000			\$ 50,000	Future of Public Health Funding/GF
Health Education Cubicles/Carpet	Public Health - 4103				80,000		\$ 80,000	Future of Public Health Funding/GF
Public Health Public Restroom Renovation	Public Health - 4103				75,000		\$ 75,000	Development Impact Fees/GF
Public Health Flooring	Public Health - 4103					30,000	\$ 30,000	Development Impact Fees/GF
Lab Configuration	Public Health - 4103		21,000				\$ 21,000	Future of Public Health Funding
<u>VEHICLES - 54300 (over \$0)</u>								
New mid-size sedan	Homeless Svcs - 4121-033	40,000					\$ 40,000	CMSP LICN Grant
<u>EQUIPMENT - 54301 (over \$5,000)</u>								
Equipment needs for immunization grant	Health - 4103-039	50,000					\$ 50,000	Immunization Grant
Public health Auditorium Audio Equipment	Health - 4103-765	21,000					\$ 21,000	ELC Enhancing Expansion Funds
<u>SOFTWARE - 54311 (over \$25,000)</u>								
Medical records and billing software system	Jail Medical - 4134-184	500,000					\$ 500,000	DHCS PATH Grant-Justice Involved
<u>INFRASTRUCTURE - 54400 (over \$100,000)</u>								
N/A							\$ -	
TOTAL PUBLIC HEALTH FUND 0012		\$ 611,000	\$ 146,000	\$ 115,000	\$ 155,000	\$ 130,000	\$ 1,157,000	

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL COST	FUNDING SOURCE
WELFARE FUND 0013								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
N/A							\$ -	
STRUCTURES & IMP. - 54200 (\$60,000)								
Employment & Eligibility-539 GH ABC Carpet	Social Svcs - 5101-230		62,300				\$ 62,300	Federal, State & Realignment
VEHICLES - 54300 (over \$0)								
Replace 1730 Mid-size sedan (Rebudget)	Social Svcs - 5101-220	41,400					\$ 41,400	Federal, State & Realignment
Replace 1733 Mid-size sedan (Rebudget)	Social Svcs - 5101-220	41,400					\$ 41,400	Federal, State & Realignment
Replace 6213 Mid-size sedan(Rebudget)	Social Svcs - 5101-220	41,400					\$ 41,400	Federal, State & Realignment
Replace 5112 Mid-size sedan(Rebudget)	Social Svcs - 5101-230	41,400					\$ 41,400	Federal, State & Realignment
Replace 5208 Mini Van (Rebudget)	Social Svcs - 5101-220	63,600					\$ 63,600	Federal, State & Realignment
Replace 1618 Full size sedan(New)	Social Svcs - 5101-220	35,000					\$ 35,000	Federal, State & Realignment
Mid-size SUV (Silver color)	Social Svcs - 5101-235	43,000					\$ 43,000	Fraud Incentive Fund
EQUIPMENT - 54301 (over \$5,000)								
Update Phone System @ 190 Garden Hwy Office	Social Svcs - 5101-230	185,225					\$ 185,225	Federal, State & Realignment
Replace and add 32 cubicles @ 190 Garden Hwy Office	Social Svcs - 5101-230	179,852					\$ 179,852	Federal, State & Realignment
Update network switches @ 190 Garden Hwy Office	Social Svcs - 5101-230	21,125					\$ 21,125	Federal, State & Realignment
New Cubicles at 539 Garden Hwy Ste C (6) - Fiscal	Social Svcs - 5101-210		33,674				\$ 33,674	Federal, State & Realignment
Close in Sitting Area 680 Walton (Rebudget)	HHS-SS		30,000				\$ 30,000	Federal, State & Realignment
SOFTWARE - 54311 (over \$25,000)								
Electronic Filing Systems Adults Division	Social Svcs - 5101-245	249,000					\$ 249,000	Federal, State & Realignment
Electronic Filing Systems Childrens Division	Social Svcs - 5101-220	334,900					\$ 334,900	Federal, State & Realignment
INFRASTRUCTURE - 54400 (over \$100,000)								
N/A							\$ -	
TOTAL WELFARE FUND 0013		\$ 1,277,302	\$ 125,974	\$ -	\$ -	\$ -	\$ 1,403,276	

TRIAL COURT 0014								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
N/A							\$ -	
STRUCTURES & IMP. - 54200 (\$60,000)								
N/A							\$ -	
VEHICLES - 54300 (over \$0)								
Caged Van	Probation - 2304		45,000				\$ 45,000	SB823 - Fund 0175
Replace PTS Car	Probation - 2304		38,000				\$ 38,000	AB109-Public Safety Realignment
EQUIPMENT - 54301 (over \$5,000)								
Replacement of office furniture	Public Defender - 2106		25,000				\$ 25,000	General Fund
5 Encrypted Radios	Probation - 2304	30,000					\$ 30,000	3 radios-PRCS Program 000; 2
Replace Livescan at Probation	Probation - 2304	15,000					\$ 15,000	radios-CCP Planning Program 171 Prop 69 - Fund 0300 DNA ID
SOFTWARE - 54311 (over \$25,000)								
Karpel Case Management Software	Public Defender - 2106	48,307					\$ 48,307	General Fund
INFRASTRUCTURE - 54400 (over \$100,000)								
N/A							\$ -	
TOTAL TRIAL COURT FUND 0014		\$ 93,307	\$ 108,000	\$ -	\$ -	\$ -	\$ 201,307	

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL COST	FUNDING SOURCE
PUBLIC SAFETY FUND 0015								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
N/A							\$ -	
STRUCTURES & IMP. - 54200 (\$60,000)								
N/A							\$ -	
VEHICLES - 54300 (over \$0)								
Civil Deputy Vehicle	Sheriff-Communications - 1600		126,000				\$ 126,000	Civil Fund 0210
								1 Vehicle - General Fund; 1 Vehicle - Fund 0285 Sheriff Federal Asset Seizure; 1 Vehicle - Fund 0155 COPS; 1 Vehicle in FY 2028-29 - General Fund
3 Detective Vehicles	Sheriff-Coroner - 2201	216,000				95,000	\$ 311,000	General Fund
Patrol Vehicle #1 - Truck/SUV	Sheriff-Coroner - 2201		126,000	138,600	145,530	152,807	\$ 562,937	General Fund
Patrol Vehicle #2 - Truck/SUV	Sheriff-Coroner - 2201		126,000	138,600	145,530	152,807	\$ 562,937	General Fund
Patrol Vehicle #3 - Truck/SUV	Sheriff-Coroner - 2201		126,000	138,600	145,530	152,807	\$ 562,937	General Fund
Patrol Vehicle #4 - Truck/SUV	Sheriff-Coroner - 2201		126,000	138,600	145,530	152,807	\$ 562,937	General Fund
Patrol Vehicle #5 - Truck/SUV	Sheriff-Coroner - 2201		126,000	138,600	145,530	152,807	\$ 562,937	General Fund
3 Investigator Vehicles	District Attorney - 2125			45,000	45,000	45,000	\$ 135,000	Fund 0155 COPS
Replacement Transport Van #1521	Jail - 2301		110,000				\$ 110,000	General Fund
Replacement of Sedan	Jail - 2301					42,000	\$ 42,000	General Fund
Replace K9 Ford Explorer Veh #2326	Jail - 2301				90,000		\$ 90,000	General Fund
EQUIPMENT - 54301 (over \$5,000)								
3 Radio Room Consolettes	Sheriff-Communications - 1600	39,000					\$ 39,000	General Fund
								DA Supplemental Law Enforcement fund
7 Encrypted radios for Criminal Invest. Unit	District Attorney - 2125	42,000					\$ 42,000	General Fund
1 Patrol K-9 Dog	Sheriff-Coroner - 2201	18,500	22,000				\$ 40,500	General Fund
18 Patrol Vehicle Tablet Replacements	Sheriff-Coroner - 2201	162,000					\$ 162,000	Fund 0155 COPS
Jail Camera System	Jail - 2301	591,000					\$ 591,000	CCP Fund 0241
Medium Jail Intercom System	Jail - 2301	55,000					\$ 55,000	Fund 0146 AB 109
Portable APX6000 Radios	Sheriff-Coroner - 2201		45,000	50,000	55,000		\$ 150,000	General Fund
Jail Refrigerators	Jail - 2301			50,000			\$ 50,000	General Fund
			126,000				\$ 126,000	General Fund
Control Panel Replacements in Medium and Main Control	Jail - 2301		18,000		18,000		\$ 36,000	General Fund
Replace Exercise Equipment for housing units	Jail - 2301		Unknown				\$ -	General Fund
Boiler replacement (2)	Jail - 2301						\$ -	General Fund
SOFTWARE - 54311 (over \$25,000)								
N/A							\$ -	
INFRASTRUCTURE - 54400 (over \$100,000)								
N/A							\$ -	
TOTAL PUBLIC SAFETY FUND 0015		\$ 1,123,500	\$ 1,077,000	\$ 838,000	\$ 935,650	\$ 946,035	\$ 4,920,185	
CAPITAL PROJECT FUND 0016								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
Parking Lot Resurfacing	1819-CP BH Parking		2,000,000				\$ 2,000,000	Realignment, BHCIP Grant Funds and Development Impact Fees
STRUCTURES & IMP. - 54200 (\$60,000)								
Social Services Facility Improv	1821-Soc Svcs Cap Proj	1,152,300					\$ 1,152,300	Federal, State & Realignment
Main Jail Lighting Replacement	1822-County Jail	175,000					\$ 175,000	CP Jail Construction
Removal of Grill grates & retrofit (lead abatement included)	1822-County Jail		110,000	110,000			\$ 220,000	General Fund
Retrofit of showers and furniture in housing areas	1822-County Jail		80,000	80,000		80,000	\$ 240,000	General Fund
Main Jail Flooring Update (old construction)	1822-County Jail		100,000	100,000	100,000		\$ 300,000	General Fund
Medium Flooring Replacement	1822-County Jail		100,000				\$ 100,000	General Fund
Medium Control Room Update	1822-County Jail		90,000				\$ 90,000	General Fund
Remove or retrofit existing plumbing in Main Jail and Medium	1822-County Jail			350,000			\$ 350,000	General Fund
Replacement of Sallyport Roof	1822-County Jail			250,000			\$ 250,000	General Fund
VEHICLES - 54300 (over \$0)								
N/A							\$ -	
EQUIPMENT - 54301 (over \$5,000)								
Access Control Replacement:	1800-Capital Projects	218,274					\$ 218,274	Committed Fund Bal for Cap Proj
1130/1160 Civic Center Blvd								
1130 Civic Center Blvd (upstairs only)								
463 2nd Street								
512 2nd Street								
1077 Civic Center Blvd								

FY 2024-25 CAPITAL IMPROVEMENT PROGRAM

ASSET TYPE	DEPARTMENT	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	TOTAL COST	FUNDING SOURCE
SOFTWARE - 54311 (over \$25,000)								
Implementation of Prism	1820-Workday ERP	200,000					\$ 200,000	Committed Fund Bal for Workday
INFRASTRUCTURE - 54400 (over \$100,000)								
							\$ -	
TOTAL CAPITAL PROJECTS FUND 0016		\$ 1,745,574	\$ 2,480,000	\$ 890,000	\$ 100,000	\$ 80,000	\$ 5,295,574	
OTHER FUNDS								
LAND - 54100 (over \$0)								
N/A							\$ -	
LAND IMP. - 54101 (over \$60,000)								
N/A							\$ -	
STRUCTURES & IMP. - 54200 (\$60,000)								
Pipe replacement for Zones of Benefits 4-8 project	Live Oak Canal - 0321	3,815					\$ 3,815	Cancellation of Fund Balance
VEHICLES - 54300 (over \$0)								
Patrol Vehicle - Truck	CSA-F - 0305		120,000				\$ 120,000	Fund Balance/Grant Funding
Patrol Vehicle - Truck	CSA-F - 0305		120,000				\$ 120,000	Fund Balance/Grant Funding
Fire Apparatus - Type 3	CSA-F - 0305		450,000				\$ 450,000	Fund Balance/Grant Funding
Water Tender	CSA-F - 0305		450,000				\$ 450,000	Fund Balance/Grant Funding
Command Vehicle - Truck	CSA-D - 0311		120,000				\$ 120,000	Fund Balance/Grant Funding
Replace 8209 1/2 ton truck	Fleet ISF - 4580			56,000			\$ 56,000	Fund Balance/ ISF Chg to Depts
Replace 3008 1 ton truck	Fleet ISF - 4580		77,000				\$ 77,000	Fund Balance/ ISF Chg to Depts
EQUIPMENT - 54301 (over \$5,000)								
PCT50 Extraction Combination Tool	CSA-C - 0309	39,345					\$ 39,345	Cancellation of Fund Balance
PCT50 Extraction Combination Tool	CSA-D - 0311	39,345					\$ 39,345	Cancellation of Fund Balance
22 Pound Capacity Pro Express Soft Mount Extractor Washer	CSA-D - 0311	7,100					\$ 7,100	Cancellation of Fund Balance
Replace Portable AC Machine	Fleet ISF - 4580			5,700			\$ 5,700	Fund Balance/ ISF Chg to Depts
Liebert Datacenter Cooling System (Rebudget)	IT ISF - 4581	200,000					\$ 200,000	Fund Balance/ ISF Chg to Depts
Datacenter UPS replacement (Rebudget)	IT ISF - 4581	100,000					\$ 100,000	Fund Balance/ ISF Chg to Depts
IT - Network Core	IT ISF - 4581				200,000		\$ 200,000	Fund Balance/ ISF Chg to Depts
IT - Network Replacement	IT ISF - 4581		50,000				\$ 50,000	Fund Balance/ ISF Chg to Depts
IT - EOC Network	IT ISF - 4581		50,000				\$ 50,000	Fund Balance/ ISF Chg to Depts
IT - Firewalls	IT ISF - 4581				300,000		\$ 300,000	Fund Balance/ ISF Chg to Depts
IT - Server Platform #1	IT ISF - 4581			250,000			\$ 250,000	Fund Balance/ ISF Chg to Depts
IT - Server Platform #2	IT ISF - 4581				250,000		\$ 250,000	Fund Balance/ ISF Chg to Depts
IT - Managed Network Detection and Response	IT ISF - 4581		500,000				\$ 500,000	Fund Balance/ ISF Chg to Depts
IT - Data Protection System	IT ISF - 4581			200,000			\$ 200,000	Fund Balance/ ISF Chg to Depts
IT - Domain Controllers	IT ISF - 4581			30,000			\$ 30,000	Fund Balance/ ISF Chg to Depts
IT - DMZ	IT ISF - 4581					40,000	\$ 40,000	Fund Balance/ ISF Chg to Depts
SOFTWARE - 54311 (over \$25,000)								
Multifactor Authentication (5 yr term)	IT ISF - 4581			300,000			\$ 300,000	Fund Balance/ ISF Chg to Depts
Managed Endpoint Protection (5 yr term)	IT ISF - 4581			500,000			\$ 500,000	Fund Balance/ ISF Chg to Depts
INFRASTRUCTURE - 54400 (over \$100,000)								
N/A							\$ -	
TOTAL OTHER FUNDS		\$ 389,605	\$ 1,937,000	\$ 1,341,700	\$ 750,000	\$ 40,000	\$ 4,458,305	
GRAND TOTAL ALL FUNDS		\$ 9,044,141	\$ 10,131,869	\$ 3,509,700	\$ 2,239,650	\$ 1,449,035	\$ 26,374,395	